



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

June 27, 2017

Mail Stop 4631

Via E-Mail

Ms. Laurel J. Krzeminski  
Chief Financial Officer  
Granite Construction Incorporated  
585 W. Beach Street  
Watsonville, CA 95076

**Re: Granite Construction Incorporated  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 17, 2017  
File No. 1-12911**

Dear Ms. Krzeminski:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa N. Rocha

Melissa Rocha  
Senior Assistant Chief Accountant  
Office of Manufacturing and  
Construction