



DIVISION OF
CORPORATION FINANCE

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

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