



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 22, 2007

**via U.S. mail and facsimile**

George H. Juetten  
Executive Vice President and Chief Financial Officer  
Washington Group International, Inc.  
720 Park Boulevard  
Boise, Idaho 83712

**Re: Washington Group International, Inc.  
Form 10-K for the Fiscal Year Ended December 30, 2005  
Forms 10-Q for the Quarters Ended March 31, 2006, June 30, 2006  
and September 29, 2006  
File No. 1-12054**

Dear Mr. Juetten:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, to the Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief