

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

Mail Stop 7010

December 10, 2007

via U.S. mail and facsimile

Mr. Brian K. Ferraioli Chief Financial Officer The Shaw Group Inc. 4171 Essen Lane Baton Rouge, LA 70809

RE: The Shaw Group Inc.

Form 10-K for the Fiscal Year Ended August 31, 2006

Filed October 31, 2006

Form 10-K/A for the Fiscal Year Ended August 31, 2006

Filed September 28, 2007

File No. 001-12227

Dear Mr. Ferraioli:

We have completed our review of these 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 Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien Accounting Branch Chief