



DIVISION OF  
CORPORATION FINANCE

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