



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2012

Via E-mail

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

**Re: The Shaw Group Inc.  
Form 10-K  
Filed October 19, 2012  
File No. 1-12227**

Dear Mr. Ferraioli:

We have reviewed your response dated November 13, 2012, and have the following comment. Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

The Shaw Group Inc. Form 10-K for the year ended August 31, 2012

1. We have read your response to comment 7 from our letter dated November 8, 2012. Please tell us whether you believe the exercise of the put options and the sale of the investment in Westinghouse Group represents the disposition of a significant amount of assets as defined in Item 2.01 of Form 8-K and whether the Form 8-K filed on October 9, 2012, requires the disclosures required by that item, including pro forma financial information required in Item 9.01. Explain your conclusion.

You may contact Jenn Do at (202) 551-3743, or me at (202) 551-3355 if you have questions regarding the comment and related matters. Please contact Erin Jaskot at (202) 551-3442 or, in her absence, Jay Ingram, Branch Chief, at (202) 551-3397, with any other questions.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief