



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 17, 2009

Meadow Valley Corporation  
Attention: Mr. David D. Doty, Chief Financial Officer  
4602 East Thomas Road  
Phoenix, Arizona 85018

**Re: Meadow Valley Corporation**  
**Preliminary Proxy Statement on Schedule 14A, As Amended**  
**Filed September 19, 2008**  
**File No. 000-25428**

**Schedule 13E-3, As Amended**  
**Filed September 19 by the Filing Persons**  
**File No. 005-48695**

Dear Mr. Doty:

We have completed our review of your preliminary proxy statement and Schedule 13E-3 and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director