

January 9, 2012

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: KSW, Inc.: Intention to Omit Stockholder Proposal

Ladies and Gentlemen:

This letter is to inform you that KSW, Inc. (the "Company") intends to exclude from its proxy statement and form of proxy for the Company's 2012 annual meeting of stockholders (collectively, the "2012 Proxy Materials") a stockholder proposal and statement in support thereof (the "Proposal") received from Furlong Fund LLC (the "Proponent"). The Proponent's letter setting forth the Proposal is attached hereto as Attachment A.

On behalf of the Company, we hereby respectfully request that the Staff of the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission") concur in our opinion that the Proposal may be properly excluded from the 2012 Proxy Materials for the reasons set forth below.

The Company expects to file its definitive 2012 Proxy Materials with the Commission on or about March 30, 2012, and this letter is being submitted more than 80 calendar days before such date in accordance with Rule 14a-8(j). In accordance with Section C of Staff Legal Bulletin No. 14D (November 7, 2008) ("SLB 14D"), this letter is being emailed to the Staff at shareholderproposals@sec.gov. Because this request is being submitted electronically pursuant to the guidance provided in SLB 14D, the six copies ordinarily required by Rule 14a-8(j) are not enclosed herewith.

In accordance with Rule 14a-8(j), a copy of this submission is being forwarded simultaneously to the Proponent. Pursuant to Rule 14a-8(k) and Section E of SLB 14D, the Proponent is requested to copy the undersigned on any correspondence the Proponent may choose to submit to the Staff.

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As discussed more fully below, we believe that the Proposal may properly be excluded from the 2012 Proxy Materials pursuant to Rule 14a-8(i)(10) because it has been substantially implemented by the Company.

Summary of the Proposal

The Proposal asks the stockholders of the Company to amend the Amended and Restated By-Laws of the Company (the "By-Laws") to add a new By-Law that would allow a shareholder beneficially owning 2% or more of the Company's outstanding common stock continuously for at least one year to nominate one candidate for election to the Company's board of directors at a meeting of stockholders.

Reasons for Exclusion of the Proposal

We believe the Proposal may be properly omitted from the Company's 2012 Proxy Materials pursuant to Rule 14a-8(i)(10), which permits the omission of a stockholder proposal if "the company has already substantially implemented the proposal." To be excluded, the proposal does not need to be implemented in full or exactly as presented by the proponent. Rather, the standard for exclusion is substantial implementation. SEC Release No. 34-40018 at n. 30 (May 21, 1998). The Staff has provided no-action relief under Rule 14a-8(i)(10) when a company has satisfied the essential objective of the proposal, even if the company (i) did not take the exact action requested by the proponent, (ii) did not implement the proposal in every detail or (iii) exercised discretion in determining how to implement the proposal. See, e.g., Bank of America Corp. (December 15, 2010); McKesson Corp. (April 8, 2011); Exelon Corp. (February 26, 2010); and Johnson & Johnson (February 19, 2008).

The Board of Directors of the Company (the "Board") is committed to ensuring effective corporate governance, and accordingly, the Board periodically evaluates the Company's governing documents to determine if any changes are advisable. After receipt of the Proposal, the Board, in consultation with legal counsel, reviewed the shareholder nomination provisions in the Company's By-Laws. At a meeting held on January 5, 2012, the Board, recognizing the value of permitting the Company's stockholders who own a significant amount of the Company's common stock to nominate directors, adopted the following resolution to amend the existing By-Law 13(b):

RESOLVED, pursuant to By-Law 39 (ii) of the Amended and Restated By-Laws ("the By-Laws") of KSW, Inc. ("KSW" or the Company"), By-Law 13 (b) is amended to read in full as follows:

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“Nominations of persons for election as Directors of the Company may be made at a meeting of stockholders (i) by or at the direction of the Board or (ii) a stockholder (the “Nominator”) who meets the criteria, and complies with the procedures, set forth in this By-Law 13. Each Nominator may nominate one candidate for election at a meeting. All nominations by Nominators must be made pursuant to timely notice in proper written form to the Secretary.

To be eligible to make a nomination, a Nominator must:

- (i) have beneficially owned 5% or more of the Company’s outstanding common stock (the “Required Shares”) continuously for at least one year;
- (ii) execute an undertaking that the Nominator agrees to (1) assume all liability of any violation of law or regulation arising out of the Nominator’s communications with stockholders, including the disclosure required by By-Law 13(c) and (2) to the extent it uses soliciting material other than the Company’s proxy materials, comply with all applicable laws and regulations; and
- (iii) be current in all required filings with the Securities and Exchange Commission regarding such Nominator’s ownership of the Company’s common stock.

The text of By-Law 13, marked to show the changes resulting from the amendment, is reproduced in Attachment B.

In evaluating the ownership threshold to be required for shareholder nominations, the Board took into account the market capitalization of the Company. Based on the January 6, 2012 closing price of the Company’s common stock on the NASDAQ Stock Market of \$3.25 per share, the Proponent’s proposed ownership threshold of 2% would allow each shareholder owning shares valued as low as \$415,000 to nominate a director at each annual stockholder meeting. As a result, the Board determined that a 2% ownership threshold was too low and that a higher ownership threshold of 5% would allow stockholders who have a meaningful ownership interest in the Company to exercise their right to nominate directors to the Board. Aside from the change in the ownership threshold, the Board’s adopted amendment of the By-Laws, taken together with the remaining provisions of By-Law 13, is substantively the same as the Proposal.

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Based on the foregoing and on behalf of the Company, we respectfully request that the Staff concur in our opinion that the Proposal may be properly excluded from the Company's 2012 Proxy Materials. If you have any questions or need any additional information, please contact the undersigned at (713) 221-1456 or troy.harder@bgllp.com.

Very truly yours,

Bracewell & Giuliani LLP



Troy L. Harder

/pd
Enclosures

cc: Furlong Fund LLC
10 G Street NE
Washington, DC 20002
dan@furlongfinancial.com

James F. Oliviero
General Counsel
KSW, Inc.
37-16 23rd Street
Long Island City, New York 11101

Attachment A

The Proposal

Furlong Financial, LLC
10 G Street NE
Suite 710
Washington, DC 20002

November 28, 2011

VIA CERTIFIED MAIL
Director of Investor Relations
KSW, Inc.
37-16 23rd Street
Long Island City, NY 11101

To Whom It May Concern:

I am currently the beneficial owner of 4,500 shares of common stock of KSW, Inc. (the "Company") and I have continuously held at least \$2,000.00 worth for more than 1 year as of today's date. I intend to continue to hold these securities through the date of the Company's next annual meeting of shareholders.

In accordance with Rule 14a-8 of the Securities Exchange Act of 1934, I have enclosed a shareholder proposal to be included in the Company's proxy statement and proxy card relating to the 2012 annual meeting.

If you would like to discuss any of the items mentioned above please feel free to contact me at (202) 999-8854 or at dan@furlongfinancial.com. Thank you for your time and consideration.

Sincerely,



Daniel Rudewicz, CFA

RESOLVED, pursuant to By-Law 39 of the Amended and Restated By-Laws (the "By-Laws") of KSW, Inc. ("KSW" or the "Company"), stockholders hereby amend the By-Laws to add By-Law 41 PROXY ACCESS:

"The Company shall include in its proxy materials for a meeting of stockholders the name, together with the Disclosure and Statement (both as defined in this By-Law 41), of any person nominated for election to the Board of Directors by a stockholder or group thereof (the "Nominator"), and allow stockholders to vote with respect to such nominee on the Company's proxy card. Each Nominator may nominate one candidate for election at a meeting.

To be eligible to make a nomination, a Nominator must:

(a) have beneficially owned 2% or more of the Company's outstanding common stock (the "Required Shares") continuously for at least one year;

(b) provide written notice received by the Company's Secretary within the time period specified for shareholder proposals under Rule 14a-18 of the Securities and Exchange Act of 1934, as amended or any successor provision thereto, containing (1) with respect to the nominee, (A) the information required by these By-Laws and (B) such nominee's consent to being named in the proxy statement and to serving as a director if elected; and (2) with respect to the Nominator, proof of ownership of the Required Shares (the information referred to in clauses (a) and (b) above being referred to as the "Disclosure"); and

(c) execute an undertaking that the Nominator agrees to (1) assume all liability of any violation of law or regulation arising out of the Nominator's communications with stockholders, including the Disclosure and (2) to the extent it uses soliciting material other than the Company's proxy materials, comply with all applicable laws and regulations.

The Nominator shall have the option to furnish a statement, not to exceed 500 words, in support of the nominee's candidacy (the "Statement"), at the time the Disclosure is submitted to the Company's Secretary. The Board of Directors shall adopt a procedure for timely resolving disputes over whether notice of a nomination was timely given and whether the Disclosure and Statement comply with this By-Law 41 and any applicable SEC rules."

Supporting Statement

The proposed amendment will give shareholders a more effective means of exercising their fundamental right to nominate directors. It merely gives a voice to the shareholders of KSW. If the shareholders are happy with the current directors, they can vote for the incumbents. In that case, the board structure will not change. This proposal is only about giving shareholders the option to nominate a director without incurring significant costs. KSW has the chance to be one of a few companies that offers its shareholders proxy access. Voting for this amendment will be a very important step towards improving the corporate governance landscape.

WE URGE YOU TO VOTE FOR THIS PROPOSAL.



October 17, 2011

Furlong Fund LLC
Attn: Daniel r. Rudewicz

[REDACTED]
[REDACTED]

Dear Mr. Rudewicz:

This letter is in response to your recent correspondence request for information pertaining to the ownership of shares of KSW, Inc. (KSW) in the Fidelity partnership account of Furlong Fund LLC, ending in [REDACTED] B Memorandum M-07-16 ***

Per my research, Fidelity records confirm the purchase of 4,500 shares of KSW in September and October 2008. The shares have remained in the account to present date. I have forwarded under separate cover, duplicate statements from September 2008 through September 2011 for the aforementioned account.

Please note that Fidelity records confirm the closing price information as follows:

High Closing Price - \$5.30 per share on November 4, 2008
Low Closing Price - \$1.79 per share on December 19, 2008

I hope you find this information helpful. For any other issues or general inquiries regarding your account, please contact a Fidelity representative at 800-544-6666 for assistance.

Sincerely,

Tobey Woodworth
Client Service Specialist

Our File: W818799-16OCT11

Personal and Workplace Investing
Mail: P.O. Box 770001, Cincinnati, OH 45277-0045
Office: 500 Salem Street, Smithfield, RI 02917

Clearing, custody or other brokerage services may be provided by National Financial Services LLC or Fidelity Brokerage Services LLC, Members NYSE, SIPC

Attachment B

By-Law 13, as Amended

13. NOMINATIONS OF DIRECTORS; ELECTION. (a) Subject to the rights, if any, of the holders of any series of Preferred Stock to elect additional Directors under circumstances specified in a Preferred Stock Designation, only persons who are nominated in accordance with the following procedures will be eligible for election as Directors of the Company.

(b) Nominations of persons for election as Directors of the Company may be made at a meeting of stockholders (i) by or at the direction of the Board or (ii) by ~~any a~~ stockholder (the "Nominator") who is a stockholder of record at the time of giving of notice provided for meets the criteria, and complies with the procedures, set forth in this By-Law 13 who is entitled to vote for the election of Directors at the meeting and who complies with the procedures set forth in this By-Law 13. Each Nominator may nominate one candidate for election at a meeting. All nominations by stockholders-Nominators must be made pursuant to timely notice in proper written form to the Secretary.

To be eligible to make a nomination, a Nominator must:

- (i) have beneficially owned 5% or more of the Company's outstanding common stock (the "Required Shares") continuously for at least one year;
- (ii) execute an undertaking that the Nominator agrees to (1) assume all liability of any violation of law or regulation arising out of the Nominator's communications with stockholders, including the disclosure required by By-Law 13(c) and (2) to the extent it uses soliciting material other than the Company's proxy materials, comply with all applicable laws and regulations; and
- (iii) be current in all required filings with the Securities and Exchange Commission regarding such Nominator's ownership of the Company's common stock.

(c) To be timely, a stockholder's notice must be delivered to or mailed and received at the principal executive offices of the Company not less than 60 calendar days prior to the meeting; PROVIDED, HOWEVER, that in the event that public announcement of the date of the meeting is not made at least 75 calendar days prior to the date of the meeting, notice by the stockholder to be timely must be so received not later than the close of business on the 10th calendar day following the day on which public announcement is first made of the date of the meeting. To be in proper written form, such stockholder's notice must set forth or include (i) the name and address, as they appear on the Company's books, of the stockholder giving the notice and of the beneficial owner, if any, on whose behalf the nomination is made; (ii) a representation that the stockholder giving the notice is a holder of record of stock of the Company entitled to vote at such meeting and intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice; (iii) the class and number of shares of stock of the Company owned beneficially and of record by the stockholder giving the notice and by the beneficial owner, if any, on whose behalf the nomination is made; (iv) a description of all arrangements or

understandings between or among any of (A) the stockholder giving the notice, (B) the beneficial owner on whose behalf the notice is given, (C) each nominee, and (D) any other person or persons (naming such person or persons) pursuant to which the nomination or nominations are to be made by the stockholder giving the notice; (v) such other information regarding each nominee proposed by the stockholder giving the notice as would be required to be included in a proxy statement filed pursuant to the proxy rules of the Securities and Exchange Commission had the nominee been nominated, or intended to be nominated, by the Board; and (vi) the signed consent of each nominee to serve as a director of the Company if so elected. At the request of the Board, any person nominated by the Board for election as a Director must furnish to the Secretary that information required to be set forth in a stockholder's notice of nomination which pertains to the nominee. The presiding officer of the meeting for election of Directors will, if the facts warrant, determine that a nomination was not made in accordance with the procedures prescribed by this By-Law 13, and if he or she should so determine, he or she will so declare to the meeting and the defective nomination will be disregarded. Notwithstanding the foregoing provisions of this By-Law 13, a stockholder must also comply with all applicable requirements of the Securities Exchange Act of 1934, as amended, and the rules and regulations thereunder with respect to the matters set forth in this By-Law 13.