August 14, 2002

via FAX
(202) 824-5090/(202) 824-5091

Jonathon G. Katz
Secretary
Securities and Exchange Commission
Judiciary Plaza
450 Fifth St. NW
Washington, DC 20549

RE: SEC Order No. 4-460
Granite Construction Incorporated

Dear Mr. Katz:

On behalf of David H. Watts and William E. Barton, Chief Executive Officer and Chief Financial Officer, respectively, of Granite Construction Incorporated, following are the duly executed certificates required by Securities and Exchange Commission Order No. 4-460. This fax will be followed with the originally signed certificates to arrive August 15, 2002.

Thank you.

Sincerely,

Pamela J. Burnham
Paralegal

c: David H. Watts (w/encl.)
   William E. Barton (w/encl.)
   Dennis Sullivan (w/encl.)
STATEMENT UNDER OATH OF
PRINCIPAL FINANCIAL OFFICER
REGARDING FACTS AND CIRCUMSTANCES
RELATING TO EXCHANGE ACT FILINGS

I, William E. Barton, Chief Financial Officer and Senior Vice President of Granite Construction Incorporated, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Granite Construction Incorporated, and, except as corrected or supplemented in a subsequent covered report:

- No covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and

- No covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a “covered report”:

- Annual Report on Form 10-K for the year ended December 31, 2001 of Granite Construction Incorporated filed with the Commission on April 1, 2002;

- all reports on Form 10-Q, all reports on Form 8-K, and all definitive proxy materials of Granite Construction Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and

- any amendments to any of the foregoing.

William E. Barton
Date: August 14, 2002

PAMeL A. BURNHAM
Commission # 112223
Notary Public - California
Santa Cruz County
My Comm. Expires August 31, 2002

Subscribed and sworn to
before me this 13th day of
August, 2002.

Pamela J. Burnham
Pamela J. Burnham, Notary Public
My Commission Expires: August 31, 2002

RECEIVED
OFFICE OF THE SECRETARY
AUG 14 2002