



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 17, 2008

Mr. Mark A. Pompa  
Emcor Group, Inc.  
301 Merritt Seven  
Norwalk, Connecticut 06851-1060

**RE: Emcor Group, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed February 21, 2008**  
**File #1-8267**

Dear Mr. Pompa:

We have completed our review of your Form 10-K and related 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 Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief