



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2011

Via E-mail

Curt M. Lindeman, Esq.  
U.S. Concrete, Inc.  
2925 Briarpark, Suite 1050  
Houston, Texas 77042

**Re: U.S. Concrete, Inc.  
Registration Statement on Form S-1  
Filed September 1, 2011  
File No. 333-176615**

Dear Mr. Lindeman:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

Selling Noteholders, page 18

1. Please revise your disclosure to identify the date on which the notes were originally issued and the exemption relied upon.
2. Please revise this section to disclose whether the selling noteholder is a broker-dealer or an affiliate of a broker-dealer. If the selling noteholder is a broker-dealer, please identify the selling security holder as an underwriter in the prospectus. If the selling noteholder is an affiliate of a broker-dealer, please revise your prospectus to state that the selling noteholder purchased in the ordinary course of business and at the time of the purchase of the securities to be resold, the selling noteholder had no agreements or understandings, directly or indirectly, with any person to distribute the securities.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in

Curt M. Lindeman, Esq.  
U.S. Concrete, Inc.  
September 28, 2011  
Page 2

possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Chambre Malone at (202) 551-3262 or Craig Slivka at (202) 551-3729 with any questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long  
Assistant Director

Cc: Via E-mail  
Brian Janson, Esq.