



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

DIVISION OF  
CORPORATION FINANCE

October 8, 2014

Via E-mail

William J. Sandbrook  
President and Chief Executive Officer  
U.S. Concrete, Inc.  
331 North Main Street  
Euless, TX 76039

**Re: U.S. Concrete  
Registration Statement on Form S-3  
Filed September 19, 2014  
File No. 333-198829**

Dear Mr. Sandbrook:

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.

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

Legal Opinion, Exhibit 5.1

1. Please have counsel remove the assumptions in section (A)(v)(a) and (b) on page 5 as they represent inappropriate assumptions. See Section II.B.1.e of Staff Legal Bulletin No. 19 dated October 14, 2011.
2. We note that section (B) on page 7 limits the opinion to the laws covering the jurisdictions of Delaware, California, New York, Texas and the District of Columbia. Please have counsel revise its opinion to either opine on the laws of the States of Oklahoma, New Jersey, Michigan and Maryland with respect to the subsidiary guarantors organized under the laws of these jurisdictions, or provide a local counsel opinion with regard to these laws.

William J. Sandbrook

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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 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.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, Era Anagnosti at (202) 551-3369 with any questions.

Sincerely,

/s/ Era Anagnosti,

*for Pamela Long  
Assistant Director*

cc: Via E-mail

Garrett DeVries, Esq.