

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

August 20, 2012

<u>Via E-mail</u>
Mr. Peter J. Moerbeek
Executive Vice President, Chief Financial Officer and Director
Primoris Services Corporation
2100 McKinney Avenue, Suite 1500
Dallas, TX 75201

Re: Primoris Services Corporation Form 10-K

Filed March 5, 2012 File No. 1-34145

Dear Mr. Moerbeek:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. 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 Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash, for

Terence O'Brien Branch Chief