



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

April 8, 2011

John W. Prosser, Jr.  
Executive Vice President, Finance and Administration  
Jacobs Engineering Group, Inc.  
1111 South Arroyo Parkway  
Pasadena, CA 91105

**Re: Jacobs Engineering Group, Inc.**  
**Form 10-K for the Fiscal Year Ended October 1, 2010**  
**Form 10-Q for the Period Ended December 31, 2010**  
**File No. 1-7463**

Dear Mr. Prosser:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief