



DIVISION OF  
CORPORATION FINANCE

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

August 6, 2008

Michael R. Klein  
Vice Chairman and Lead Director  
Perini Corporation  
73 Mt. Wayte Avenue  
Framingham, Massachusetts 01701

**Re: Perini Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed August 4, 2008  
File No. 1-06314**

Dear Mr. Klein:

We have completed our review of your Schedule 14A and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Mark D. Director, Esq.  
Kirkland & Ellis LLP  
655 Fifteenth Street, N.W.  
Washington, D.C. 20005