



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2010

Mr. Kenneth R. Burk  
Tutor Perini Corporation  
15901 Olden Street  
Sylmar, California 91342

**Re: Tutor Perini Corporation  
Form 10-K for the fiscal year ended December 31, 2009  
Filed March 1, 2010  
File No. 1-6314**

Dear Mr. Burk:

We have reviewed your response letter September 10, 2010 and have the following additional comments. If you disagree, we will consider your explanation as to why our comment is inapplicable. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Form 10-K for the fiscal year ended December 31, 2009

Critical Accounting Policies, page 32

Impairment of Goodwill and Other Intangible Assets, page 34

1. We have received your letter dated September 10, 2010. In order for us to fully consider your responses, please provide us with the following additional information:
  - The specific comparable company transactions you considered in your analysis of the market control premium. In this regard, please tell us the names of the parties involved and the control premium paid in each individual transaction.
  - The names of the comparable public companies you considered in your analysis of public float.
  - A copy of the valuation reports used in your 2009 impairment analysis.

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Mr. Kenneth R. Burk  
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September 16, 2010  
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As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested supplemental information. Detailed response letters greatly facilitate our review. Please file your response letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Tricia Armelin at (202) 551-3747 or me at (202) 551-3768 if you have questions regarding these comments.

Sincerely,

John Cash  
Accounting Branch Chief