



DIVISION OF  
CORPORATION FINANCE

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

October 28, 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 completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief