



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 23, 2016

Via E-mail

Ronald A. Ballschmiede  
Chief Financial Officer  
Sterling Construction Company, Inc.  
1800 Hughes Landing Boulevard  
The Woodlands, Texas 77380

**Re: Sterling Construction Company, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed March 14, 2016  
File No. 1-31993**

Dear Mr. Ballschmiede:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief

Office of Manufacturing and  
Construction