



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2022

Ronald Ballschmiede  
Chief Financial Officer  
STERLING CONSTRUCTION CO INC  
1800 Hughes Landing Blvd  
The Woodlands, Texas 77380

**Re: STERLING CONSTRUCTION CO INC**  
**Form 8-K filed on March 1, 2022**  
**Form 10-K/A as of December 31, 2021**  
**Filed on March 24, 2022**  
**File No. 001-31993**

Dear Mr. Ballschmiede:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Real Estate & Construction