

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

Mail Stop 4631

November 28, 2017

<u>Via E-mail</u>
Mr. Mark W. Marinko
Chief Financial Officer
Great Lakes Dredge & Dock Corporation
2122 York Rd.
Oakbrook, IL 60523

Re: Great Lakes Dredge & Dock Corporation

Form 10-K for the year ended December 31, 2016

Filed February 28, 2017

File No. 1-33225

Dear Mr. Marinko:

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/ John Cash

John Cash Branch Chief Office of Manufacturing and Construction