



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2011

Mr. Bruce J. Biemeck, President and Chief Financial Officer  
Great Lakes Dredge & Dock Corporation  
2122 York Road  
Oakbrook, IL 60523

**Re: Great Lakes Dredge & Dock Corporation  
Form 10-K for the fiscal year ended December 31, 2009  
File No. 1-33225**

Dear Mr. Biemeck:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

You may contact Mindy Hooker at (202) 551-3732, Anne McConnell at (202) 551-3709 or me at (202) 551-3768 with any questions.

Sincerely,

John Cash  
Branch Chief