

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2007-12-10**
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FILED FOR

SHAW GROUP INC

CIK: [914024](#) | IRS No.: [721106167](#) | State of Incorp.: [LA](#) | Fiscal Year End: [0831](#)

Type: **UPLOAD**

SIC: [3490](#) Miscellaneous fabricated metal products

Mailing Address

*4171 ESSEN LANE
11TH FLOOR
BATON ROUGE LA 70809*

Business Address

*4171 ESSEN LANE
1ST FLOOR
BATON ROUGE LA 70809
2259322500*



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 10, 2007

via U.S. mail and facsimile

Mr. Brian K. Ferraioli
Chief Financial Officer
The Shaw Group Inc.
4171 Essen Lane
Baton Rouge, LA 70809

**RE: The Shaw Group Inc.
Form 10-K for the Fiscal Year Ended August 31, 2006
Filed October 31, 2006
Form 10-K/A for the Fiscal Year Ended August 31, 2006
Filed September 28, 2007
File No. 001-12227**

Dear Mr. Ferraioli:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief