



DIVISION OF  
CORPORATION FINANCE

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

April 16, 2024

Justin Reinus  
Winston & Strawn LLP

Re: Granite Construction Incorporated (the "Company")  
Incoming letter dated February 2, 2024

Dear Justin Reinus:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by The Woodcock Foundation and co-filers for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Proposal requests that the board issue a report assessing the risks posed by the apparent misalignment of the Company's I-80 South Quarry project with the Company's disclosed environmental and community engagement commitments.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(10). In our view, the Company has not substantially implemented the Proposal.

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2023-2024-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Luke Morgan  
As You Sow