

November 13, 2023

Kelly Huntington
Chief Financial Officer
MYR GROUP INC.
12121 Grant Street, Suite 610
Thornton, CO 80241

Re: MYR GROUP INC.
Form 10-K for the
Filed on February
File No. 001-08325

year ended December 31, 2022
22, 2023

Dear Kelly Huntington:

We have reviewed your
filing and have the following comments.

Please respond to this letter within ten business days by
providing the requested
information or advise us as soon as possible when you will respond. If
you do not believe a
comment applies to your facts and circumstances, please tell us why in
your response.

After reviewing your
response to this letter, we may have additional comments.

Form 10-K for the year ended December 31, 2022

Item 7. Management's Discussion and Analysis of Financial Condition and
Results of
Operations, page 27

1. We note your disclosure
related to your discussion and financial condition and results of
operations on both the
consolidated and segment levels. Please enhance your disclosures
comparing your results
of operations to provide a more robust analysis of the underlying
reasons and factors
materially impacting your results of operations.

Please clearly quantify
the dollar impact of all material factors including from
acquisitions in order
for investors to fully understand the impacts on your results of
operations.
Furthermore, please ensure your disclosures discuss the main cost drivers
affecting your
operating expenses and quantify in dollars how those increases/decreases in
costs impacted your
consolidated and segment amounts including impact on
margins during each
period presented, as well as management's expectations of how they
may impact future
results. This comment is also applicable to any interim results of
operations presented on
a quarterly basis. Please refer to Item 303(b)(2) of Regulation S-
K and Section 501.12 of
the Financial Reporting Codification for guidance.

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12. Revenue Recognition
Remaining Performance Obligations, page 69

2. We note that a "vast majority" of your \$2.3 billion remaining
performance obligations will
be recognized in 24 months of which approximately \$452 million will be
recognized
within the next 12 months based on your disclosure on page 70.
Considering your MSAs

and contracts could span between 1 to 3 years, please tell us in what periods you expect to recognize the remaining \$1.9 billion that would be included in the "vast majority" and how your current disclosures reflect the appropriate time bands for your arrangements. In that regard, please tell us how you considered disclosure around revenue expected to be recognized within 1 year, 2 years and 3 years. Refer to ASC 606-10-50-13(b).

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.

Please contact Ameen Hamady at 202-551-3891 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters.

FirstName LastNameKelly Huntington
Comapany NameMYR GROUP INC.

Corporation Finance
November 13, 2023 Page 2
Estate & Construction
FirstName LastName

Sincerely,

Division of

Office of Real