



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

DIVISION OF  
CORPORATION FINANCE

September 10, 2025

Alison G. Vasquez  
Executive Vice President and Chief Financial Officer  
Orion Group Holdings Inc  
2940 Riverby Road, Suite 400  
Houston, TX 77020

**Re: Orion Group Holdings Inc**  
**Form 10-K for the year ended December 31, 2024**  
**Filed March 6, 2025**  
**File No. 001-33891**

Dear Alison G. Vasquez:

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,

Division of Corporation Finance  
Office of Real Estate & Construction