

**MASTEC, INC.**  
800 S. Douglas Road,  
12<sup>th</sup> Floor  
Coral Gables, FL 33134

December 22, 2010

Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Mail Stop 4631  
Washington, D.C. 20549-0404  
Attn: Jessica Kane

**Re: MasTec, Inc. (the "Company")  
Registration Statement on Form S-4, initially filed November 24, 2010 as amended (the  
"Registration Statement")  
File No. 333-170834**

Dear Ms. Kane,

The Company hereby requests acceleration of the effective date of the Registration Statement so that such Registration Statement shall become effective at 2:00 p.m. (Washington, D.C. time), on Monday, December 27, 2010 or as soon thereafter as practicable.

The Company hereby acknowledges as follows:

- should the Commission or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please provide a copy of the Commission's order declaring the Registration Statement effective to Alberto de Cardenas at the address first set forth above.

Respectfully yours,

**MASTEC, INC.**

By: /s/ Alberto de Cardenas

Alberto de Cardenas

Executive Vice President & General Counsel