

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting: Order Granting the Application of Sterling Construction Company, Inc. to Withdraw its Common Stock, \$.01 par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-31993

February 14, 2006

On January 9, 2006, Sterling Construction Company Inc., a Delaware corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, \$.01 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex"). Notice of such application requesting comments was published in the Federal Register on January 23, 2006.³ No comments were received. As discussed below, the Commission is granting the application.

On November 15, 2005, the Board of Directors ("Board") of the Issuer authorized management to apply to list the Security on the Nasdaq National Market ("Nasdaq") and upon approval of such listing to withdraw the Security from listing and registration on Amex. The Issuer stated in its application that it decided to transfer the listing of the Security from Amex to Nasdaq because it believes that Nasdaq will provide greater exposure of the Security to investors, especially as more of the members of the Issuer's peer group of construction companies have a Nasdaq listing rather than an exchange listing. The Issuer stated that on January 4, 2006, Nasdaq approved its application to list the Security on Nasdaq.

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 53119 (January 13, 2006), 71 FR 3566.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in effect in the State of Delaware, in which it is incorporated, and provided written notice of withdrawal to Amex. The Issuer's application relates solely to withdrawal of the Security from listing on Amex and from registration under Section 12(b) of the Act,⁴ and shall not affect its obligation to be registered under Section 12(g) of the Act.⁵

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on February 15, 2006.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁶

Nancy M. Morris
Secretary

⁴ 15 U.S.C. 781(b).

⁵ 15 U.S.C. 781(g).

⁶ 17 CFR 200.30-3(a)(1).