



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

June 19, 2006

Mr. D. Michael Steuert  
Senior Vice President and CFO  
Fluor Corporation  
6700 Las Colinas Boulevard  
Irving, TX 75039

**RE: Form 10-K for the fiscal year ended December 31, 2005  
File No. 1-16129**

Dear Mr. Steuert:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Scott Watkinson, Staff Accountant, at (202) 551-3741.

Sincerely,

Rufus Decker  
Accounting Branch Chief