



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

June 25, 2008

D. Michael Steuert  
Senior Vice President and Chief Financial Officer  
Fluor Corporation  
6700 Las Colinas Boulevard  
Irving, Texas 75039

**RE: Fluor Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
File No. 1-16129**

Dear Mr. Steuert:

We have completed our review of your letter dated June 17, 2008 responding to our comment letter dated May 27, 2008 in connection with our review of Form 10-K for the fiscal year ended December 31, 2007. We have no further comments at this time.

You may contact Era Anagnosti, Staff Attorney, at (202) 551-3369 or, in her absence, the undersigned at (202) 551-3767 if you have any questions regarding legal matters.

Sincerely,

Jennifer R. Hardy  
Legal Branch Chief