



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 3, 2009

**Via U.S. mail and facsimile**

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

**RE: Form 10-K for the fiscal year ended December 31, 2008  
Definitive Proxy Statement filed on March 13, 2009  
File No. 001-16129**

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 questions regarding our review of your filings, you may contact Era Anagnosti, Attorney, at (202) 551-3369 or, in her absence, Brigitte Lippmann, Senior Staff Attorney, at (202) 551-3713 regarding legal matters. Please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, the undersigned at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief