



DIVISION OF  
CORPORATION FINANCE

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

July 9, 2010

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

Mr. D. 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, 2009  
Form 10-Q for the period ended March 31, 2010  
Definitive Proxy Statement on Schedule 14A filed March 15, 2010  
File No. 1-16129**

Dear Mr. Steuert:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief