



DIVISION OF  
CORPORATION FINANCE

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

June 7, 2010

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

Mr. Franco Baseotto  
Chief Financial Officer  
Foster Wheeler AG  
80 Rue de Lausanne  
CH 1202 Geneva, Switzerland 6340

**RE: Form 10-K for the year ended December 31, 2009  
Form 10-Q for the period ended March 31, 2010  
Definitive Proxy Statement on Schedule 14A filed March 24, 2010  
File No. 001-31305**

Dear Mr. Baseotto:

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

Sincerely,

Rufus Decker  
Accounting Branch Chief