



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2024

Nancy Buese  
Chief Financial Officer  
Baker Hughes Company  
575 N. Dairy Ashford Rd., Suite 100  
Houston, TX 77079

**Re: Baker Hughes Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-38143**

Dear Nancy Buese:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Fernando Contreras