

Room 4561

July 1, 2009

Mark V. Hurd  
President and Chief Executive Officer  
Hewlett-Packard Company  
3000 Hanover Street  
Palo Alto, CA 94304

**Re: Hewlett-Packard Company  
Form 10-K for the Fiscal Year Ended October 31, 2008  
Filed December 18, 2008  
File no. 001-04423**

Dear Mr. Hurd:

We have completed our review of your Form 10-K and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief