



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

June 29, 2006

Mr. G. Stephen Finley  
Chief Financial Officer  
Baker Hughes Incorporated  
3900 Essex Lane, Suite 1200  
Houston, TX 77027

**Re: Baker Hughes Incorporated**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 1, 2006**  
**File No. 1-09397**

Dear Mr. Finley:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief