



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2011

Peter A. Ragauss  
Senior Vice President and Chief Financial Officer  
Baker Hughes Incorporated  
2929 Allen Parkway, Suite 2100  
Houston, Texas 77019-2118

**Re: Baker Hughes Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**

Dear Mr. Ragauss:

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

Sincerely,

H. Roger Schwall  
Assistant Director