



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

August 4, 2009

VIA USMAIL and FAX (412) 375-3980

Mr. Bradley L. Mallory
President and Chief Executive Officer
Michael Baker Corporation
Airside Business Park
100 Airside Drive
Moon Township, PA 15108

Re: Michael Baker Corporation
Form 10-K for the year ended 12/31/2008
Filed on 03/10/09
File No. 001-06627

Dear Mr. Mallory:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Karen J. Garnett
Assistant Director