



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

July 1, 2008

Mr. J.W. Stewart  
President and Chief Executive Officer  
BJ Services Company  
4601 Westway Park Blvd.  
Houston, TX 77041

**Re: BJ Services Company**  
**Form 10-K for Fiscal Year Ended September 30, 2007**  
**Filed November 29, 2007**  
**Response Letter Dated June 25, 2008**  
**File No. 1-10570**

Dear Mr. Stewart:

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

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: R. Carroll  
K. Calder  
L. Nicholson  
W. Friar  
C. Blye