



DIVISION OF
CORPORATION FINANCE

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

July 29, 2010

Mr. John W. Gann, Jr.
Chief Accounting Officer
KBR, Inc.
601 Jefferson Street, Suite 3400
Houston, Texas 77002

RE: KBR, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Form 10-Q for Fiscal Quarter Ended March 31, 2010
File No. 1-33146

Dear Mr. Gann:

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

Sincerely,

John Hartz
Senior Assistant Chief Accountant