

December 7, 2010

William P. Utt
President and Chief Executive Officer
KBR, Inc.
601 Jefferson Street, Suite 3400
Houston, Texas 77002

Re: KBR, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 25, 2010
File No. 1-33146
Response Letters Dated October 20, 2010 and November 29, 2010

Dear Mr. Utt:

We refer you to our comment letters dated September 14, 2010 and October 26, 2010 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Pamela Long
Assistant Director
Division of Corporation Finance