

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