



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2022

William Hartman  
Chief Executive Officer  
Halberd Corp  
P.O. Box 25  
Jackson Center, Pennsylvania 16133

**Re: Halberd Corp**  
**Amendment No. 5 to Registration Statement on Form 10**  
**Response dated November 9, 2022**  
**File No. 000-56440**

Dear William Hartman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services