



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 26, 2008

Mr. Mark A. McCollum, Chief Financial Officer
Halliburton Company
5 Houston Center
1401 McKinney, Suite 2400
Houston, Texas 77010

Re: Halliburton Company
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 28, 2007
File No. 1-3492

Dear Mr. McCollum:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director