



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