



DIVISION OF
CORPORATION FINANCE

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

August 10, 2010

Mr. Albert O. Cornelison, Jr.
Executive Vice President and General Counsel
Halliburton Company
3000 North Sam Houston Parkway East
Houston, TX 77032

Re: Halliburton Company
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 17, 2010
Forms 10-Q for the Fiscal Quarters Ended March 31, 2010
and June 30, 2010
Filed April 22, 2010 and July 23, 2010
Definitive Proxy Statement filed April 5, 2010
File No. 001-03492

Dear Mr. Cornelison:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director