

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

January 6, 2009

Mark A. McCollum, Executive Vice President and CFO Halliburton Company 5 Houston Center 1401 McKinney Suite 2400 Houston, TX 77010

Re: Halliburton Company

Form 10-K for Fiscal Year Ended December 31, 2007

Filed February 2, 2008

Form 10-Q for Fiscal Quarter Ended September 30, 2008

Filed October 21, 2008

Response letter dated December 19, 2008

File No. 1-03492

Dear Mr. McCollum:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Chris White Branch Chief