



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