



DIVISION OF  
CORPORATION FINANCE

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

January 16, 2024

Mark W. Sopp  
Executive Vice President and Chief Financial Officer  
KBR, Inc.  
601 Jefferson Street, Suite 3400  
Houston, TX 77002

**Re: KBR, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-33146**

Dear Mark W. Sopp:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction