DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

February 28, 2011

Trecia M. Canty
Associate General Counsel, Corporate
and Assistant Secretary
Southwestern Energy Company
2350 N Sam Houston Pkwy E
Suite 125
Houston, TX 77032

Re: Southwestern Energy Company
Incoming letter dated January 20, 2011

Dear Ms. Canty:

This is in response to your letter dated January 20, 2011 concerning the shareholder proposal submitted to Southwestern Energy by John Chevedden. Our response is attached to the enclosed photocopy of your correspondence. By doing this, we avoid having to recite or summarize the facts set forth in the correspondence. Copies of all of the correspondence also will be provided to the proponent.

In connection with this matter, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

Sincerely,

Gregory S. Belliston
Special Counsel

Enclosures

cc: John Chevedden

February 28, 2011

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Southwestern Energy Company
Incoming letter dated January 20, 2011

The proposal asks the board to take the steps necessary unilaterally (to the fullest extent permitted by law) to amend the bylaws and each appropriate governing document to give holders of 10% of the company's outstanding common stock (or the lowest percentage permitted by law above 10%) the power to call a special shareowner meeting.

There appears to be some basis for your view that Southwestern Energy may exclude the proposal under rule 14a-8(i)(9). You represent that matters to be voted on at the upcoming shareholders' meeting include a proposal sponsored by Southwestern Energy to amend Southwestern Energy's Bylaws to reduce the percentage of shareholder vote required to call a special meeting to 20%. You indicate that the proposal and the proposal sponsored by Southwestern Energy directly conflict and would present alternative and conflicting decisions. You also indicate that inclusion of both proposals in the proxy materials could present conflicting results to the company, such as in the event that a shareholder voted in favor of both proposals. Accordingly, we will not recommend enforcement action to the Commission if Southwestern Energy omits the proposal from its proxy materials in reliance on rule 14a-8(i)(9).

Sincerely,

Carmen Moncada-Terry
Special Counsel

DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the Company in support of its intention to exclude the proposals from the Company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes administered by the Commission, including argument as to whether or not activities proposed to be taken would be violative of the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversary procedure.

It is important to note that the staff's and Commission's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly a discretionary determination not to recommend or take Commission enforcement action, does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the management omit the proposal from the company's proxy material.

swn
Southwestern Energy®

Corporate Office
2350 N Sam Houston Pkwy E
Suite 125
Houston, Texas 77032
www.swn.com

January 20, 2011

VIA EMAIL AND FEDEX

Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

shareholderproposals@sec.gov

Re: Southwestern Energy Company: Notice of Intention to Omit
Shareholder Proposal Concerning Special Meetings of Shareholders

Ladies and Gentlemen:

On behalf of Southwestern Energy Company, a Delaware corporation (the "Company" or "Southwestern Energy"), we are filing this letter by email to advise the staff of the Division of Corporation Finance (the "Staff") of the Company's intended exclusion of a proposal concerning the ability of the Company's shareholders to call special meetings of shareholders from the Company's proxy materials for the 2011 annual meeting (the "2011 Annual Meeting") of shareholders (the "2011 Proxy Materials") because, as more fully explained below, the proposal directly conflicts with one of the Company's own proposals to be submitted to shareholders at the same meeting. Pursuant to Rule 14a-8(j) promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), we are also filing six hard copies of this letter and the related correspondence shareholder proposal (the "Proposal") as submitted by or on behalf of Mr. John Chevedden (the "Proponent"), copies of which are attached as Exhibit A hereto. We are sending a copy of this letter by email to the Proponent as formal notice of the Company's intention to exclude the Proposal from its 2011 Proxy Materials. We respectfully request that the Staff confirm that it will not recommend any enforcement action to the Securities and Exchange Commission (the "Commission") if the Company omits the Proposal.

The Proposal Conflicts with the Company's Proposal

Rule 14a-8(i)(9) permits a company to exclude a shareholder proposal if the proposal conflicts with one of the company's own proposals to be presented to shareholders at the same meeting. The Company's Board of Directors has determined to present a proposal to shareholders at the Company's 2011 Annual Meeting (the "Company Proposed Amendment") to amend the Company's Bylaws to reduce the percentage of the shareholder vote necessary for shareholders to call a special meeting. Section 2.5 of the Company's Bylaws currently provides that "… Special

Meetings of Stockholders, for any purpose or purposes, may be called by … holders of twenty-five percent (25%) or more of the voting shares of the Corporation." The Company Proposed Amendment will submit for shareholder consideration at the 2011 Annual Meeting amendments that would effect a reduction in the percentage shareholder vote required to call a special meeting to twenty percent (20%) and clarify the types of securities that will be considered for purposes of determining satisfaction of the prescribed ownership threshold. The Proponent's Proposal, in pertinent part, requests that Southwestern Energy shareholders adopt the following resolution:

> "RESOLVED, Shareowners ask our board to take the steps necessary unilaterally (to the fullest extent permitted by law) to amend our bylaws and each appropriate governing document to give holders of 10% of our outstanding common stock (or the lowest percentage allowed by law above 10%) the power to call special shareowner meetings.
>
> This includes that such bylaw and/or charter text will not have any exclusionary or prohibitive language (to the fullest extent permitted by law) in regard to calling a special meeting that apply only to shareowners but not to management and/or the board."

The Company Proposed Amendment has terms and conditions that conflict with those of the Proposal. Most significantly, the Company Proposed Amendment would, upon shareholder approval and implementation, establish a 20% threshold for calling a special meeting, while the Proposal would establish a 10% threshold. Accordingly, the Proposal and the Company Proposed Amendment would present alternative and conflicting decisions. Inclusion of both proposals on the same subject matter in the Company's 2011 Proxy Materials would confuse shareholders, and could also present conflicting results to the Company, such as in the event that a shareholder voted in favor of both proposals.

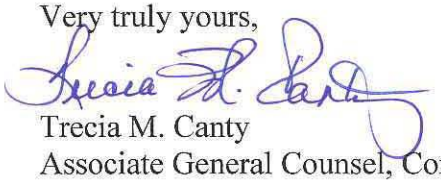
The Staff has consistently concurred in the exclusion of shareholder proposals when a shareholder-sponsored proposal, on the one hand, and a company-sponsored proposal, on the other hand, would present alternative and conflicting decisions to shareholders. In Honeywell International Inc. (Jan. 4, 2010), the Staff concurred in the exclusion of a proposal that is nearly identical to the Proposal in question here. The Staff permitted the shareholder proposal to be excluded in light of Honeywell's own-company-sponsored proposal to amend its certificate of incorporation to allow shareholders holding 20% of the outstanding shares to call a special meeting of shareholders. See also, e.g., The Allstate Corporation (Jan. 4, 2011) (approving 20% company-sponsored amendment); Gilead Sciences, Inc. (Jan. 4, 2011) (same); H.J. Heinz Company (May 29, 2009) (Staff concurred in exclusion of proposal to allow 10% of shareholders to call special meeting in view of company-sponsored proposal to amend its bylaws to allow 30% of shareholders to call a special meeting); EMC Corp. (Feb. 24, 2009) (Staff concurred in exclusion of proposal to allow 10% of shareholders to call special meeting in view of company-sponsored proposal to permit 40% of shareholders to call a special meeting); International Paper Co. (Mar. 17, 2009) (same); Gyrodyne Company of America (Oct. 31, 2005) (shareholder and company proposals on special meetings at 15% and 30% respectively).

Accordingly, the Company respectfully requests that the Staff concur that the Company may omit the Proposal from its 2011 Proxy Materials in reliance upon Rule 14a-8(i)(9).

* * *

We would appreciate a response from the Staff on this no-action request as soon as practicable so that the Company can meet its printing and mailing schedule for the 2011 Proxy Materials. If you have any questions or require additional information concerning this matter, please call me at (281) 618-4859.

Very truly yours,



Trecia M. Canty
Associate General Counsel, Corporate
and Assistant Secretary

Enclosures

cc: Mr. John Chevedden,

*** FISMA & OMB Memorandum M-07-16 ***

Exhibit A

Correspondence Submitted by or on behalf of Mr. John Chevedden

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

Mr. Harold M. Korell
Chairman of the Board
Southwestern Energy Company (SWN)
2350 N Sam Houston Pkwy E Ste 125
Houston TX 77032

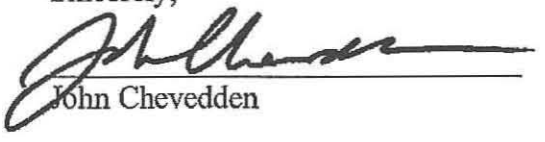
Dear Mr. Korell,

This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of our company. This proposal is submitted for the next annual shareholder meeting. Rule 14a-8 requirements are intended to be met including the continuous ownership of the required stock value until after the date of the respective shareholder meeting and presentation of the proposal at the annual meeting. This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

In the interest of company cost savings and improving the efficiency of the rule 14a-8 process please communicate via email to *** FISMA & OMB Memorandum M-07-16 ***

Your consideration and the consideration of the Board of Directors is appreciated in support of the long-term performance of our company. Please acknowledge receipt of this proposal promptly by email to *** FISMA & OMB Memorandum M-07-16 ***

Sincerely,



John Chevedden

December 3, 2010

Date

cc: Mark K. Boling
Corporate Secretary
Phone: 281 618-4700
Fax: 281-618-4818
irelatio@swn.com

[SWN: Rule 14a-8 Proposal, December 3, 2010]

3* – Special Shareowner Meetings

RESOLVED, Shareowners ask our board to take the steps necessary unilaterally (to the fullest extent permitted by law) to amend our bylaws and each appropriate governing document to give holders of 10% of our outstanding common stock (or the lowest percentage permitted by law above 10%) the power to call a special shareowner meeting.

This includes that such bylaw and/or charter text will not have any exclusionary or prohibitive language (to the fullest extent permitted by law) in regard to calling a special meeting that apply only to shareowners but not to management and/or the board.

Special meetings allow shareowners to vote on important matters, such as electing new directors, that can arise between annual meetings. If shareowners cannot call special meetings, management may become insulated and investor returns may suffer. Shareowner input on the timing of shareowner meetings is especially important during a major restructuring – when events unfold quickly and issues may become moot by the next annual meeting. This proposal does not impact our board's current power to call a special meeting.

This proposal topic won more than 60% support at CVS Caremark, Sprint, Safeway and Motorola.

The merit of this Special Shareowner Meeting proposal should also be considered in the context of the need for additional improvement in our company's 2010 reported corporate governance status:

The Corporate Library www.thecorporatelibrary.com, an independent investment research firm rated our company "D" with "Very High Governance Risk," "High Concern" in Board Composition and "Moderate Concern" in Executive Pay. Former CEO Harold M. Korell's 2008 total realized pay was $31 million. More than 29% of aggregate annual incentives to named executive officers consisted of discretionary pay. The bulk of long-term equity grants consisted of either stock options or time-based restricted stock.

Four board members had between 12 and 44 years long-tenure. Furthermore, our board's committee structure was dominated by long-tenured directors (independence concern). Most notably, Kenneth Mourton was had 15-years board tenure and was on all four board committees. Two Executive Pay Committee members received a whopping majority in negative votes in 2009 and a third received 49% in negative votes. Possibly in response to this a 2010 shareholder proposal calling for a majority vote standard in the election of directors received our 50.2%-support.

Robert Howard was marked as a "Flagged (Problem) Director" due to his McDermott International directorship leading up to its bankruptcy. Nonetheless Mr. Howard was still allowed on our 3-member Audit Committee, 3-member Executive Pay Committee and 3-member Nomination Committee.

Our board was the only significant directorship for each of our directors. This could indicate a significant lack of current transferable director experience. Two of our directors were insiders and two more directors were inside-related directors (independence concerns).

Please encourage our board to respond positively to this proposal to help turnaround the above type practices. **Special Shareowner Meetings – Yes on 3.***

Notes:
John Chevedden, *** FISMA & OMB Memorandum M-07-16 *** sponsored this proposal.

Please note that the title of the proposal is part of the proposal.

*Number to be assigned by the company.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

> Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(I)(3) in the following circumstances:
>
> - the company objects to factual assertions because they are not supported;
> - the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
> - the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
> - the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.
>
> ***We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.***

See also: Sun Microsystems, Inc. (July 21, 2005).
Stock will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email *** FISMA & OMB Memorandum M-07-16 ***

RAM TRUST SERVICES

December 3, 2010

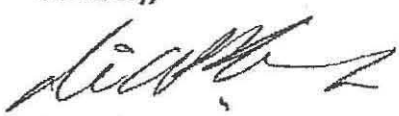
John Chevedden

*** FISMA & OMB Memorandum M-07-16 ***

To Whom It May Concern,

Ram Trust Services is a Maine chartered non-depository trust company. Through us, Mr. John Chevedden has continuously held no less than 90 shares of Southwestern Energy Company (SWN) common stock, CUSIP # 845467109, since at least November 25, 2009. We in turn hold those shares through The Northern Trust Company in an account under the name Ram Trust Services.

Sincerely,



Michael P. Wood
Sr. Portfolio Manager

45 EXCHANGE STREET PORTLAND MAINE 04101 TELEPHONE 207 775 2354 FACSIMILE 207 775 4289