



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

November 27, 2007

Mr. Greg D. Kerley
Chief Financial Officer
Southwestern Energy Company
2350 North Sam Houston Parkway East, Suite 125
Houston, Texas 77032

**Re: Southwestern Energy Company
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 1-8246**

Dear Mr. Kerley:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief