



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

June 17, 2008

**Via U.S. Mail and Fax (405) 552-4550**

Mr. Danny J. Heatly  
Vice President, Accounting  
Devon Energy Corporation  
20 North Broadway  
Oklahoma City, Oklahoma 79102

**Re: Devon Energy Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 28, 2008  
File No. 1-32318**

**Form 10-Q for the Period Ended March 31, 2008  
Filed May 8, 2008**

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

Sincerely,

/s/ Chris White

Chris White  
Branch Chief