



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

October 25, 2010

Mr. Danny J. Heatly
Vice President, Accounting
Devon Energy Corporation
20 North Broadway
Oklahoma City, OK 73102-8260

Re: Devon Energy Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 25, 2010
Schedule 14A
Filed April 28, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
Filed August 6, 2010
File No. 1-32318

Dear Mr. Heatly:

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

Sincerely,

/s/ Brad Skinner

Brad Skinner
Senior Assistant Chief Accountant