



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2011

Mr. Alton D. Heckaman, Jr.  
Executive Vice President and Chief Financial Officer  
Swift Energy Company  
16825 Northchase Drive, Suite 400  
Houston, Texas 77060

**Re: Swift Energy Company  
Form 10-K for Fiscal Year Ended  
December 31, 2009  
Filed February 26, 2010  
File No. 001-08754**

Dear Heckaman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ethan Horowitz  
Branch Chief

cc: Mr. Donald Brodsky, Baker & Hostetler, LLP