



DIVISION OF
CORPORATION FINANCE

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

Mailstop 4628

June 1, 2018

Via E-mail

Mr. John P. Rielly
Chief Financial Officer
Hess Corporation
1185 Avenue of the Americas
New York, New York 10036

**Re: Hess Corporation
Form 10-K for the Fiscal Year ended December 31, 2017
Filed February 21, 2018
File No. 1-01204**

Dear Mr. Rielly:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Reynolds for

Karl Hiller
Branch Chief
Office of Natural Resources