



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