



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F STREET, N.E.
WASHINGTON, D.C. 20549-7010

September 12, 2008

Mr. Greg D. Kerley
Executive Vice President and Chief Financial Officer
Southwestern Energy Company
2350 N. Sam Houston Pkwy. E., Suite 125
Houston, TX 77032

**Re: Southwestern Energy Company
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 28, 2008
Schedule 14A Filed March 27, 2008
Response Letter Dated July 30, 2008
File No. 001-08246**

Dear Mr. Kerley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director