



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2021

Carl Giesler, Jr.  
Executive Vice President and Chief Financial Officer  
SOUTHWESTERN ENERGY CO  
10000 Energy Drive  
Spring, TX 77389

**Re: SOUTHWESTERN ENERGY CO**  
**Registration Statement on Form S-4**  
**Filed September 7, 2021**  
**File No. 333-259343**

Dear Mr. Giesler, Jr.:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Eric C. Otness