



DIVISION OF  
CORPORATION FINANCE

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

July 14, 2010

A. Wade Pursell  
Executive VP and Chief Financial Officer  
SM Energy Company  
1776 Lincoln Street, Suite 700  
Denver, Colorado 80203

**Re: SM Energy Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 24, 2010**  
**File No. 1-31539**

Dear Mr. Pursell:

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

Sincerely,

H. Roger Schwall  
Assistant Director