



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 9, 2007

Mr. Marcus C. Rowland  
Executive Vice President and Chief Financial Officer  
Chesapeake Energy Corporation  
6100 North Western Avenue  
Oklahoma City, Oklahoma 73118

**Re: Chesapeake Energy Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 1-13726**

Dear Mr. Roland:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief