



DIVISION OF
CORPORATION FINANCE

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

March 5, 2009

Via U.S. Mail and Facsimile

Jennifer M. Grigsby
Senior Vice President
Chesapeake Energy Corporation
6100 North Western Avenue
Oklahoma City, Oklahoma 73118

Re: Chesapeake Energy Corporation
Form 8-K
Filed January 7, 2009
File No. 1-13726

Dear Ms. Grigsby:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director