



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