



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2010

Mr. Aubrey K. McClendon  
Chairman and Chief Executive Officer  
Chesapeake Energy Corporation  
6100 North Western Avenue  
Oklahoma City, Oklahoma 73118

**Re: Chesapeake Energy Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Filed August 3, 2010**  
**Form DEF 14A**  
**Filed April 30, 2010**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2010**  
**Filed May 10, 2010**  
**Form 10-Q/A for the Fiscal Quarter Ended March 31, 2010**  
**Filed July 30, 2010**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2010**  
**Filed August 9, 2010**  
**File No. 001-13726**

Dear Mr. McClendon:

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

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Ms. Connie Stamets, Bracewell & Giuliani LLP