



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-7010

February 27, 2007

Mr. Terry Rathert  
Senior Vice President and Chief Financial Officer  
Newfield Exploration Company  
363 North Sam Houston Parkway East  
Suite 2020  
Houston, TX 77060

**Re: Newfield Exploration Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 3, 2006**  
**File No. 001-12534**

Dear Mr. Rathert:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief

cc: Sandy Eisen