



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

February 21, 2008

Terry W. Rathert
Senior Vice President, Chief Financial Officer and Secretary
Newfield Exploration Company
363 N. Sam Houston Pkwy E.
Suite 2020
Houston, TX 77060

Re: Newfield Exploration Company
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007
Form 10-K/A for the Fiscal Year Ended December 31, 2006
Filed January 15, 2008
File No. 1-12534

Dear Mr. Rathert:

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

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant