



DIVISION OF  
CORPORATION FINANCE

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

April 17, 2009

Via U.S. Mail and Facsimile

Terry W. Rathert  
Chief Financial Officer  
Newfield Exploration Company  
363 North Sam Houston Parkway East  
Suite 100  
Houston, Texas 77060  
Fax: (281-674-2571)

**Re: Newfield Exploration Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**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,

H. Roger Schwall  
Assistant Director