



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 7, 2010

Mr. Terry W. Rathert
Executive Vice President and Chief Financial Officer
Newfield Exploration Company
363 North Sam Houston Parkway East, Suite 100,
Houston, Texas 77060

**Re: Newfield Exploration Company
Form 10-K
Filed February 26, 2010
Response Letter Dated July 29, 2010
File No. 001-12534**

Dear Mr. Rathert:

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

Sincerely,

H. Roger Schwall
Assistant Director