DIVISION OF CORPORATION FINANCE MAIL STOP 7010

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

100 F STREET, N.E. WASHINGTON, D.C. 20549-7010

September 12, 2008

Mr. Greg D. Kerley Executive Vice President and Chief Financial Officer Southwestern Energy Company 2350 N. Sam Houston Pkwy. E., Suite 125 Houston, TX 77032

Re: Southwestern Energy Company

Form 10-K for Fiscal Year Ended December 31, 2007

Filed February 28, 2008

Schedule 14A Filed March 27, 2008 Response Letter Dated July 30, 2008

File No. 001-08246

Dear Mr. Kerley:

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

Sincerely,

H. Roger Schwall Assistant Director