



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

DIVISION OF  
CORPORATION FINANCE

January 12, 2011

Ms. Trecia M. Canty  
Associate General Counsel-Corporate & Assistant Secretary  
Southwestern Energy Company  
2350 North Sam Houston Parkway East, Suite 125  
Houston, Texas 77032

**Re: Southwestern Energy Company  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 25, 2010  
File No. 1-08246**

Dear Ms. Canty:

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

Sincerely,

H. Roger Schwall  
Assistant Director