



DIVISION OF
CORPORATION FINANCE

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

August 9, 2010

Mr. Aubrey K. McClendon
Chairman and Chief Executive Officer
Chesapeake Energy Corporation
6100 North Western Avenue
Oklahoma City, Oklahoma 73118

**Re: Chesapeake Energy Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2010
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed August 3, 2010
Form DEF 14A
Filed April 30, 2010
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
Filed May 10, 2010
Form 10-Q/A for the Fiscal Quarter Ended March 31, 2010
Filed July 30, 2010
Form 10-Q for the Fiscal Quarter Ended June 30, 2010
Filed August 9, 2010
File No. 001-13726**

Dear Mr. McClendon:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: Ms. Connie Stamets, Bracewell & Giuliani LLP