

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

February 9, 2011

John P. Reilly Senior Vice President and Chief Financial Officer Hess Corporation 1185 Avenue of the Americas New York, NY 10036

Re: Hess Corporation

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 26, 2010

File No. 1-01204

Response Letter Dated January 28, 2011

Dear Mr. Reilly:

We refer you to our comment letter dated December 29, 2010 regarding business contacts with Iran and Sudan. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance