

Hess Corporation  
1185 Avenue of the Americas  
New York, N.Y. 10036

November 12, 2010

**Via EDGAR and Facsimile**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549  
Attn: Mr. H. Roger Schwall

**Re: Hess Corporation  
Registration Statement on Form S-4  
File No. 333-169009**

Dear Mr. Schwall:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, Hess Corporation (the "Company") hereby requests acceleration of the effectiveness of its Registration Statement on Form S-4 (File No. 333-169009) to November 15, 2010 at 5:00 p.m., or as soon as practicable thereafter.

The Company hereby acknowledges the following:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
  - the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
  - the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.
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Please contact Kevin Keogh of White & Case LLP at (212) 819-8227 with any questions you may have concerning this request.

Sincerely,

Hess Corporation

By: /s/ Timothy B. Goodell

Timothy B. Goodell

Senior Vice President and General Counsel

cc: Kevin Dougherty, Division of Corporation Finance

Kevin Keogh

Greg Pryor

Barry Schachter, White & Case LLP