



DIVISION OF
CORPORATION FINANCE

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

December 3, 2010

Timothy B. Goodell, Esquire
Senior Vice President and General Counsel
Hess Corporation
1185 Avenue of the Americas
New York, New York 10036

Re: Hess Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 1-01204

Dear Mr. Goodell:

We completed our review of your Form 10-K and related filings as of November 15, 2010, and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director