



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 4628

June 1, 2018

Via E-mail

Mr. John P. Rielly  
Chief Financial Officer  
Hess Corporation  
1185 Avenue of the Americas  
New York, New York 10036

**Re: Hess Corporation  
Form 10-K for the Fiscal Year ended December 31, 2017  
Filed February 21, 2018  
File No. 1-01204**

Dear Mr. Rielly:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Reynolds for

Karl Hiller  
Branch Chief  
Office of Natural Resources