



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

December 15, 2017

Mr. John P. Rielly  
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, 2016  
Filed February 23, 2017  
File No. 001-01204**

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/ Karl Hiller

Karl Hiller  
Branch Chief  
Office of Natural Resources