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SWIFT ENERGY COMPANY

September 8, 2008

Ms. Florence Harmon
Acting Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: File Number S7-15-08, Modernization of the oil and gas reporting requirements

Dear Ms. Harmon,

Swift Energy Company supports the efforts of the Securities and Exchange Commission Staff to modernize oil and gas reserves reporting requirements, and we believe the revised definitions and disclosures are a substantial improvement in reserves reporting and disclosures.

However, we are concerned with the proposal to calculate reserve quantities two ways – using a 12 month average price for disclosure purposes, while continuing to use year-end prices for accounting purposes. We believe calculating reserve quantities using a 12 month average price for both disclosure and accounting purposes is preferable, while calculating reserve quantities two ways will be less transparent and more confusing for investors and will cause an undue burden on companies.

Please contact me if you should have any questions that may arise over this comment.

Sincerely,

Alton Heckaman, Jr.
Executive Vice President and
Chief Financial Officer