



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

October 30, 2007

Mr. Douglas A. Proll  
Chief Financial Officer  
Canadian Natural Resources Limited  
2500, 855-2<sup>nd</sup> Street S.W.,  
Calgary, Alberta, Canada T2P 4J8

**Re: Canadian Natural Resources Limited  
Form 40-F for the Fiscal Year Ended December 31, 2006  
Filed March 30, 2007  
Response Letter Dated October 23, 2007  
File No. 333-12138**

Dear Mr. Proll:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief