



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2010

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 Fiscal Year Ended December 31, 2009**  
**Filed April 1, 2010**  
**File No. 333-12138**

Dear Mr. Proll:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director