



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

October 5, 2007

Mr. Hua Yang  
Chief Financial Officer  
CNOOC Limited  
65<sup>th</sup> Floor, Bank of China Tower  
One Garden Road, Central Hong Kong

**Re: CNOOC Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2006**  
**Filed June 29, 2007**  
**File No. 001-14966**

Dear Mr. Hua Yang:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief