



DIVISION OF
CORPORATION FINANCE

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

December 22, 2009

Chengyu Fu
Chairman, Executive Director and
Chief Executive Officer
CNOOC Ltd.
65th Floor, Bank of China Tower
1 Garden Road, Central
Hong Kong

Re: CNOOC Ltd.
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed May 8, 2009
Response Letter Dated October 13, 2009
Response Letter Dated December 18, 2009
File No. 001-14966

Dear Mr. Fu:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief