



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

DIVISION OF
CORPORATION FINANCE

September 2, 2011

Via E-Mail

Mr. Yongzhi Jiang
Joint Company Secretary
CNOOC Limited
65th Floor, Bank of China Tower
One Garden Road, Central
Hong Kong

Re: CNOOC Limited
Form 20-F for Fiscal Year Ended December 31, 2009
Filed April 23, 2010
File No. 1-14966

Dear Mr. Jiang:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ A.N. Parker *for*

H. Roger Schwall
Assistant Director