



DIVISION OF
CORPORATION FINANCE

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

April 3, 2007

Mr. Marvin F. Romanow
Chief Financial Officer
Nexen Inc.
801 – 7th Avenue S.W.
Calgary, Alberta, Canada T2P 3P7

Re: Nexen Inc.
Form 10-K/A for Fiscal Year Ended December 31, 2005
Filed April 2, 2007
Form 10-K/A for Fiscal Year Ended December 31, 2006
Filed April 3, 2007
File No. 001-06702

Dear Mr. Romanow:

We have completed our review of your amendments to Form 10-K and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief