



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 23, 2008

Via U.S. Mail and Facsimile

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

**Re: Nexen, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 21, 2008**  
**File No. 1-06702**

Dear Mr. Romanow:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Marvin F. Romanow (403-699-5739)