

Via Facsimile and U.S. Mail
Mail Stop 6010

October 31, 2006

Jesper Brandgaard
Chief Financial Officer
Novo Nordisk A/S
Novo Alle 1
DK-2880 Bagsvaerd
Denmark

**Re: Novo Nordisk A/S
Form 20-F for Fiscal Year Ended December 31, 2005
Filed February 6, 2006
File No. 333-82318**

Dear Mr. Brandgaard:

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

Sincerely,

Kevin Woody
Branch Chief
Accountant