

Mail Stop 6010
Via Facsimile and U.S. Mail

November 9, 2007

Mr. Lars Rebien Sorensen
President and Chief Executive 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, 2006
File No. 333-82318

Dear Mr. Sorensen:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant