

Via Facsimile and U.S. Mail
Mail Stop 6010

June 12, 2008

Mr. Lars Rebien Sorensen
President and Chief Executive Officer
Novo Nordisk AS
Novo Alle-1
DK-2880 Bagsvaerd
Denmark

Re: Novo Nordisk AS
Form 20-F for the Year Ended December 31, 2007
Filed February 11, 2008
File No. 333-82318

Dear Mr. Sorensen,

We have completed our review of your Form 10-K and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Jesper Brandgaard
Executive Vice President and
Chief Financial Officer
Novo Nordisk AS
Novo Alle-1
DK-2880 Bagsvaerd
Denmark

