



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 22, 2007

Mr. Edmund P. Segner, III
Senior Executive Vice President and Chief of Staff
EOG Resources, Inc.
333 Clay Street, Suite 4200
Houston, Texas 77002-7361

Re: EOG Resources, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 28, 2007
File No. 001-9743

Dear Mr. Segner:

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

Sincerely,

April Sifford
Branch Chief