DIVISION OF CORPORATION FINANCE MAIL STOP 7010

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

100 F Street, N.E. WASHINGTON, D.C. 20549-7010

October 20, 2008

Via U.S. Mail and Facsimile

Timothy K. Driggers Chief Financial Officer EOG Resources, Inc. 1111 Bagby Sky Lobby 2 Houston, Texas 77002

Re: EOG Resources, Inc.

Form 10-K

Filed February 28, 2008

File No. 1-09743

Dear Mr. Driggers:

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: Sean Donahue

Timothy Driggers 713-651-6947