



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

June 27, 2007

By Facsimile and U.S. Mail

Mr. David M. Demshur  
Chief Executive Officer  
Core Laboratories NV  
Herengracht 424  
1017 BZ Amsterdam  
The Netherlands

**Re: Core Laboratories NV  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed February 20, 2007  
Response Letter Dated June 7, 2007  
File No. 001-14273**

Dear Mr. Demshur:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief