



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

DIVISION OF
CORPORATION FINANCE

November 20, 2018

Karsten Munk Knudsen
Executive Vice President and Chief Financial Officer
NOVO NORDISK A S
Novo Alle
DK-2880 Bagsvaerd
Denmark

Re: NOVO NORDISK A S
Form 20-F for the Fiscal year Ended December 31, 2017
Filed February 8, 2018
File No. 333-82318

Dear Mr. Knudsen:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance