



DIVISION OF CORPORATION FINANCE
MAIL STOP 7010

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

May 27, 2008

M. Arnold J. Johnson
Vice President, General Counsel and Secretary
Noble Energy
100 Glenborough Drive
Suite 100
Houston, Texas 77067-3299

Re: Noble Energy
Annual Report on Form 10-K
Filed February 27, 2008
File No. 1-07964

Dear Mr. Johnson:

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

Sincerely,

H. Roger Schwall
Assistant Director