

## 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