



Canadian Natural

September 24, 2007

Nancy M. Morris
Secretary
Securities and Exchange Commission
100F Street NE
Washington, DC
20549-1090

Dear Ms Morris:

File Number S7-13-07 Acceptance from Foreign Private Issuers of Financial Statements Prepared in Accordance With International Financial Reporting Standards without Reconciliation to U.S. GAAP

Canadian Natural Resources Limited is an oil and gas exploration and production company headquartered in Calgary, Alberta, Canada. Our shares are listed on the Toronto Stock Exchange and the New York Stock Exchange. We file our annual reports and registration statements under Item 17 of Form 40-F under the Multijurisdictional Disclosure System. We support the Securities and Exchange Commission (“the Commission”) proposal to accept financial statements prepared under International Financial Reporting Standards (IFRS) without reconciliation to U.S. GAAP.

We would like to comment on the following specific question put forward by the Commission:

28. Should foreign private issuers that prepare financial statements in accordance with IFRS as published by the IASB be required to continue to comply with the disclosure requirements of FAS 69? What alternatives may be available to elicit the same or substantially the same disclosure?

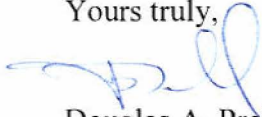
We agree with the Commission’s proposal to continue the requirement for FAS 69 disclosures for companies filing their financial statements in accordance with IFRS. However, in its discussion of the FAS 69 disclosures, the Commission has stated that the nature of the information provided under FAS 69 is not in the nature of a U.S. GAAP reconciliation. Our present experience is that we prepare our primary financial statements under Canadian GAAP, but we are required to prepare our FAS 69 disclosures using our U.S. GAAP reconciled numbers. We are concerned that, without specific provision to prepare the FAS 69 disclosures using capitalized costs and results of operations as calculated under IFRS, we will be required to prepare the disclosures under US GAAP, thereby effectively requiring a U.S. GAAP reconciliation to be prepared. We

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therefore request that the Commission clarify that disclosures required by FAS 69 can be prepared using IFRS when the financial statements are prepared in accordance with IFRS as published by the IASB.

Yours truly,

A handwritten signature in blue ink, appearing to read 'D. Proll', with a stylized flourish at the end.

Douglas A. Proll
Chief Financial Officer and
Senior Vice-President, Finance