



LETTER OF COMMENT NO. 6

PM

terpretation 48

-----Original Message-----

From: Christopher Yust
Sent: Thursday, January 10, 2008 3:18 PM
To: Director - FASB
Subject: FW: REVISED Press Release - Interpretation 48

-----Original Message-----

From: lifl@cnooc.com.cn [mailto:lifl@cnooc.com.cn]
Sent: Wednesday, January 09, 2008 3:12 AM
To: Christine Klimek
Subject: [REDACTED]: REVISED Press Release - Interpretation 48

Dear Christine Klimek,

I agree to the FASB's proposal for deferral of FIN 48 for nonpublic enterprises, which is stated in the revised version (v 9) of the press release, since the provisions of FIN 48 is fairly complex for both public and nonpublic companies and nonpublic companies may need more time to study and apply the sophisticated provisions of FIN 48. I do not have further questions or comments on that issue.

Thank you for keeping me informed.

Sincerely,
Li, Feilong
Financial Controller
CNOOC Ltd.

CNOOC LTD.
Tel / 86-10-84521320
Fax / 86-10-64602512
E-mail / lifl@cnooc.com.cn
Website / www.cnoocltd.com

"Christine
[truncated by sender]