



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

August 18, 2008

Mr. Eugene M. Isenberg
Chief Executive Officer
Nabors Industries Ltd.
Mintflower Place
8 Par-La-Ville Road
Hamilton, HM08, Bermuda

RE: Nabors Industries Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 28, 2008
Schedule 14A
Filed April 30, 2008
Response Letter Dated August 8, 2008
Response Letter Dated August 14, 2008
File No. 1-32657

Dear Mr. Isenberg:

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

cc: J. Cannarella
J. Madison