



DIVISION OF  
CORPORATION FINANCE

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

June 22, 2009

Mr. R. Clark Wood  
Principal Accounting and Financial 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, 2008  
Filed March 2, 2009  
Response Letter Dated June 9, 2009  
File No. 1-32657**

Dear Mr. Wood:

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

Sincerely,

Jill S. Davis  
Branch Chief