



DIVISION OF
CORPORATION FINANCE

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

December 22, 2010

Mr. Eugene M. Isenberg
Chief Executive Officer
Nabors Industries Ltd.
515 W. Greens Road, Suite 1200
Houston, Texas 77067

**Re: Nabors Industries Ltd.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Response Letter Dated May 24, 2010
Response Letter Dated June 22, 2010
Response Letter Dated July 23, 2010
Response Letter Dated November 30, 2010
File No. 001-32657**

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