



DIVISION OF
CORPORATION FINANCE

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

October 26, 2011

Via Facsimile

Mr. Eugene M. Isenberg
Chief Executive Officer
Nabors Industries Ltd
Crown House
4 Par-la-Ville Road, Second Floor
Hamilton, HM08 Bermuda

**Re: Nabors Industries Ltd
Form 10-K for Fiscal Year Ended
December 31, 2010
Filed March 1, 2011
File No. 001-32657**

Dear Mr. Isenberg:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz for

H. Roger Schwall
Assistant Director