



DIVISION OF  
CORPORATION FINANCE

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

June 13, 2017

Anthony G. Petrello  
Chairman, President and Chief Executive Officer  
Nabors Industries, Inc.  
515 West Greens Road, Suite 1200  
Houston, Texas 77067

**Re: Nabors Industries, Inc.**  
**Registration Statement on Form S-4**  
**Filed June 7, 2017**  
**File No. 333-218578**

Dear Mr. Petrello:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja A. Majmudar, Attorney-Advisor, at (202) 551-3844 with any questions.

Sincerely,

*/s/ Kevin M. Dougherty for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: Brett Nadritch, Esq.  
Charles Conroy, Esq.  
Milbank, Tweed, Hadley & McCloy LLP