

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

April 27, 2022

William Restrepo Chief Financial Officer Nabors Industries, Ltd. Crown House Second Floor 4 Par-la-Ville Road Hamilton, HM08 Bermuda

Re: Nabors Industries, Ltd.
Form 10-K for Fiscal Year Ended December 31, 2021
Filed February 18, 2022
Form 8-K filed February 8, 2022
File No. 001-32657

Dear Mr. Restrepo:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation