



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

February 26, 2008

via U.S. mail and facsimile

Mark A. Jackson
Chief Executive Officer
Noble Corporation
13135 South Dairy Ashford, Suite 800
Sugar Land, TX 77478

Re: Noble Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 28, 2007
Response Letter Dated January 15, 2008
File No. 1-31306

Dear Mr. Jackson:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: T. Levenberg
L. Nicholson

via facsimile

Robert D. Campbell, Esq.
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