



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 4, 2009

via U.S. mail

David W. Williams
Chief Executive Officer and President
Noble Corporation
13135 South Dairy Ashford, Suite 800
Sugar Land, Texas 77478

Re: Noble Corporation
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed February 4, 2009
File No. 1-31306

Dear Mr. Williams:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: L. Nicholson

via facsimile

Gerald Spedale, Esq.
(713) 229-7734