



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 14, 2009

Mr. James Cole  
Chief Executive Officer  
Noble Innovations, Inc.  
3044 North 33<sup>rd</sup> Avenue  
Phoenix, Arizona

**Re: Noble Innovations, Inc.**  
**Item 4.02 Form 8-K**  
**Filed May 26, 2009**  
**Amendment No. 1 to Form 8-K**  
**Filed June 12, 2009**  
**Amendment No. 2 to Form 8-K**  
**Filed July 13, 2009**  
**File No. 0-53433**

Dear Mr. Cole:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Adam Phippen  
Staff Accountant