



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 33rd 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