



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2018

Paul W. Mobley  
Chief Financial Officer  
Noble Roman's, Inc.  
One Virginia Avenue, Suite 300  
Indianapolis, Indiana 46204

**Re: Noble Roman's, Inc.**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed March 29, 2018**  
**File No. 000-11104**

Dear Mr. Mobley:

We have completed our review of your filing. 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 Transportation and Leisure