



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

January 5, 2010

Via U.S. mail and facsimile

Mr. Lynn J. Cramer, Jr.
Treasurer and Principal Accounting Officer
Nobility Homes, Inc.
3741 S.W. 7th Street
Ocala, FL 34474

**RE: Form 10-K and 10-K/A for the year ended November 1, 2008
Form 10-Q/A for the period ended January 31, 2009
Form 10-Q/A for the period ended May 2, 2009
Form 10-Q for the period ended August 1, 2009
File No. 000-06506**

Dear Mr. Cramer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker
Accounting Branch Chief