



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. 7<sup>th</sup> 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