

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

December 22, 2010

Mr. Eugene M. Isenberg Chief Executive Officer Nabors Industries Ltd. 515 W. Greens Road, Suite 1200 Houston, Texas 77067

> Re: **Nabors Industries Ltd.**

> > Form 10-K for Fiscal Year Ended December 31, 2009

Filed February 26, 2010

Response Letter Dated May 24, 2010 Response Letter Dated June 22, 2010 Response Letter Dated July 23, 2010

Response Letter Dated November 30, 2010

File No. 001-32657

Dear Mr. Isenberg:

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

Sincerely,

H. Roger Schwall **Assistant Director**