

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

February 26, 2008

## via U.S. mail and facsimile

Mark A. Jackson Chief Executive Officer Noble Corporation 13135 South Dairy Ashford, Suite 800 Sugar Land, TX 77478

**Re:** Noble Corporation

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed February 28, 2007

Response Letter Dated January 15, 2008

File No. 1-31306

Dear Mr. Jackson:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director

cc: T. Levenberg

L. Nicholson

via facsimile

Robert D. Campbell, Esq. (281) 276-6336