

October 10, 2007

Zip+4 Code: 20549

Via Fax & U.S. Mail

Mr. Paul W. Mobley
Chief Executive and Financial Officer
Noble Roman's, Inc.
One Virginia Avenue
Suite 800
Indianapolis, Indiana 46204

**RE: Noble Romans, Inc. (the "Company")
Form 10-K for the year ended December 31, 2006
File No. 0-11104**

Dear Mr. Mobley:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief