



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2024

Paul Mobley  
Chief Financial Officer  
Noble Roman's Inc.  
6612 E. 75th Street  
Suite 450  
Indianapolis, IN 46250

**Re: Noble Roman's Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 000-11104**

Dear Paul Mobley:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services