



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

June 21, 2006

Mr. Thomas W. Trexler
Executive VP and CFO
Nobility Homes, Inc.
3741 S.W. 7th Street
Ocala, FL 34474

RE: Form 10-K for the fiscal year ended November 5, 2005
Form 10-Q for the quarter ended February 4, 2006
File No. 0-6506

Dear Mr. Trexler:

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 further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker
Accounting Branch Chief