



DIVISION OF
CORPORATION FINANCE

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

June 13, 2017

Anthony G. Petrello
Chairman, President and Chief Executive Officer
Nabors Industries, Inc.
515 West Greens Road, Suite 1200
Houston, Texas 77067

Re: Nabors Industries, Inc.
Registration Statement on Form S-4
Filed June 7, 2017
File No. 333-218578

Dear Mr. Petrello:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja A. Majmudar, Attorney-Advisor, at (202) 551-3844 with any questions.

Sincerely,

/s/ Kevin M. Dougherty for

H. Roger Schwall
Assistant Director
Office of Natural Resources

cc: Brett Nadritch, Esq.
Charles Conroy, Esq.
Milbank, Tweed, Hadley & McCloy LLP