



DIVISION OF
CORPORATION FINANCE

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

November 14, 2024

Anthony G. Petrello
Chairman, President and Chief Executive Officer
Nabors Industries Ltd.
Crown House
4 Par-La-Ville Road
Second Floor
Hamilton, HM08, Bermuda

Re: Nabors Industries Ltd.
Registration Statement on Form S-4
Filed October 31, 2024
File No. 333-282909

Dear Anthony G. 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 Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Scott Golenbock