



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

February 21, 2007

Mr. Clay C. Williams  
Senior Vice President and Chief Financial Officer  
National Oilwell Varco, Inc.  
10000 Richmond Avenue  
Houston, Texas 77042-4200

**Re: National Oilwell Varco, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 6, 2006  
File No. 1-12317**

Dear Mr. Williams:

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

Sincerely,

April Sifford  
Branch Chief