



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

September 28, 2007

Mr. Anthony Tripodo  
Chief Financial Officer  
Tesco Corporation  
3993 West Sam Houston Parkway North  
Suite 100  
Houston, Texas 77043

**Re: Tesco Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 29, 2007**  
**File No. 0-28778**

Dear Mr. Tripodo:

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

Sincerely,

Jill S. Davis  
Branch Chief