



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

November 2, 2009

Mr. Robert L. Kayl  
Chief Financial Officer  
Tesco Corporation  
3993 West Sam Houston Parkway North, Suite 100  
Houston, Texas, 77043-1221

**RE:   Tesco Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009**  
**Filed May 11, 2009**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**Filed August 7, 2009**  
**Schedule 14A Definitive Proxy Statement**  
**Filed March 31, 2009**  
**Response Letter Dated July 31, 2009**  
**Response Letter Dated October 1, 2009**  
**File No. 1-34090**

Dear Mr. Kayl:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief