



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

DIVISION OF  
CORPORATION FINANCE

December 2, 2010

Mr. Julio M. Quintana  
Chief Executive Officer  
Tesco Corporation  
3993 W. Sam Houston Parkway N., Suite 100  
Houston, TX, 77043

**Re: Tesco Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 8, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed August 9, 2010**  
**Response Letter Dated November 19, 2010**  
**File No. 001-34090**

Dear Mr. Quintana:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief