



DIVISION OF
CORPORATION FINANCE

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

February 17, 2011

VIA U.S. MAIL AND FACSIMILE

Cindy B. Taylor
President and Chief Executive Officer
Oil States International, Inc.
Three Allen Center
333 Clay Street, Suite 4620
Houston, Texas 77002

Re: Oil States International, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 22, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 1, 2010
File No. 1-16337

Dear Ms. Taylor:

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

Sincerely,

H. Roger Schwall
Assistant Director