



DIVISION OF
CORPORATION FINANCE

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

May 1, 2009

Via U.S. Mail and Facsimile

A.J. Verdecchia
Chief Financial Officer
Union Drilling, Inc.
4055 International Plaza
Suite 610
Fort Worth, Texas
Fax No. 817-546-4379

Re: Union Drilling, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 12, 2009
File No. 0-51630

Dear Mr. Verdecchia

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

Sincerely,

H. Roger Schwall
Assistant Director