



DIVISION OF
CORPORATION FINANCE

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

February 15, 2011

David S. Rector, Chief Executive Officer
Standard Drilling, Inc.
1640 Terrace Way
Walnut Creek, CA 94597

Re: Standard Drilling, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 25, 2009
File No. 000-51569
Form 10-K for Fiscal Year Ended December 31, 2009
Filed May 4, 2010
File No. 000-51569

Dear Mr. Rector:

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

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director

Fax: (925) 930-6338