



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

September 16, 2010

via U.S. mail and facsimile

Mr. David F. LaFave, Chief Executive Officer
National Energy Services Company, Inc.
16238 F-108 Ranch Road
Austin, TX 78717

**RE: National Energy Services Company, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 16, 2010
File No. 50089**

Dear Mr. LaFave:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief