



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

June 2, 2011

Mr. Mark E. Baldwin
Chief Financial Officer
Dresser-Rand Group Inc.
West8 Tower, Suite 1000
10205 Westheimer Road
Houston, TX 77042

Re: Dresser-Rand Group Inc.
Form 10-K for the fiscal year ended December 31, 2010
Filed February 24, 2011
Form 10-Q for the quarter ended March 31, 2011
File No. 001-32586

Dear Mr. Baldwin:

We have reviewed your response dated May 20, 2011 and related filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

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Form 10-Q for the quarter ended March 31, 2011

Management's Discussion and Analysis

Total revenues, page 22

1. In future filings please more fully describe the material factors contributing to significant changes in revenues as referred to in your disclosure. In that regard:
 - Please clarify the underlying business reasons that impacted the timing of bookings in 2010 and how specifically that led to a lower revenues in the same period of 2011;
 - Please further describe the trend for cycle times necessary to convert orders to shipments and how that impacted revenue; and
 - Please further describe why new unit bookings changed from the same period in the prior year.

In general, the discussion of revenues should describe the underlying business reasons for factors cited as responsible for material changes in revenues, such as changes arising from varying demand, changing prices, new products, new markets and other significant matters. Please refer to Item 303(a)(3) of Regulation S-K and Securities Act Release 33-8350, Interpretation: Commission Guidance Regarding Management's Discussion and Analysis of Financial Condition and Results of Operations.

You may contact Leigh Ann Schultz at 202-551-3628 or me at 202-551-3676 if you have questions regarding comments on the financial statements and related matters. You may also contact Martin James at (202) 551-3671.

Sincerely,

Brian Cascio
Accounting Branch Chief