



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

July 9, 2007

Via U.S. Mail and Fax (724) 471-7305

Mr. Thomas W. Stoelk
Chief Financial Officer
Superior Well Services, Inc.
1380 Rt. 286 East, Suite 121
Indiana, PA 15701

**Re: Superior Well Services, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 9, 2007
File No. 0-51435**

Dear Mr. Stoelk:

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

Sincerely,

/s/ April Sifford

April Sifford
Branch Chief Accountant