



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 28, 2009

Mr. Thomas W. Stoelk  
Vice President and Chief Financial Officer  
Superior Well Services, Inc.  
1380 Rte. 286 East, Suite #121  
Indiana, PA 15701

**Re: Superior Well Services, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 13, 2009**  
**Form 10-K/A1 for the Fiscal Year Ended December 31, 2008**  
**Filed September 21, 2009**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**Filed August 10, 2009**  
**Response Letter Dated September 21, 2009**  
**File No. 000-51435**

Dear Mr. Stoelk:

We have completed our review of your Form 10-K and related filings, and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director