



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 3, 2009

Via Facsimile

Mr. D. Frank Harrison
Chairman, Chief Executive Officer
Bronco Drilling Company, Inc.
16217 North May Avenue
Edmond, Oklahoma 73013

Re: Bronco Drilling Company, Inc.
Annual Report on Form 10-K
Filed March 17, 2008
Amendment 1 to Annual Report on Form 10-K/A
Filed April 29, 2008
File No. 0-51471

Dear Mr. Harrison:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

Cc: J. Madison
M. Karney

via facsimile
Bill Heller
(832) 397-8071