



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2012

Via E-Mail

Longhua Piao  
Chairman and Chief Executive Officer  
WSP Holdings Limited  
No. 38 Zhujiang Road  
Xinqu, Wuxi  
Jiangsu Province  
People's Republic of China

**Re: WSP Holdings Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2010**  
**Filed September 14, 2011**  
**File No. 1-33840**

Dear Mr. Piao:

We refer you to our comment letters dated September 30, 2011 and November 3, 2011 regarding business contacts with Sudan. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance