



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

May 9, 2018

Sherif Foda  
Chief Executive Officer  
National Energy Services Reunited Corp.  
777 Post Oak Blvd., Suite 730  
Houston, Texas, 77056

**Re: National Energy Services Reunited Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed February 14, 2018  
File No. 001-38091**

Dear Mr. Foda:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Natural Resources