



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

DIVISION OF  
CORPORATION FINANCE

August 15, 2019

Camilo McAllister  
Chief Financial Officer  
Constellation Oil Services Holding S.A.  
8-10, Avenue de la Gare  
L-1610 Luxembourg  
Grand Duchy of Luxembourg  
RCS number : B163424

**Re: Constellation Oil Services Holding S.A.**  
**Application for Qualification of Indenture on Form T-3**  
**Filed August 9, 2019**  
**File No. 022-29078**

Dear Mr. McAllister:

This is to advise you that we have not reviewed and will not review your application.

Please refer to Section 307(c) of the Trust Indenture Act of 1939 regarding requests for acceleration. 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.

Please contact Timothy S. Levenberg at (202) 551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources

cc: Daniel Nam