



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

February 8, 2017

Michael T. McGuinty  
Senior Vice President, General Counsel and Secretary  
EnSCO plc  
6 Chesterfield Gardens  
London, England W1J5BQ

**Re: EnSCO plc  
Registration Statement on Form S-4  
Filed February 1, 2017  
File No. 333-215853**

Dear Mr. McGuinty:

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

Please refer to Rules 460 and 461 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 Parhaum J. Hamidi, Attorney-Adviser, at (202) 551-3421 with any questions.

Sincerely,

*/s/ Kevin M. Dougherty for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources