



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

August 18, 2017

Via Email

Jonathan H. Baksht  
Senior Vice President and Chief Financial Officer  
EnSCO plc  
6 Chesterfield Gardens  
London W1J 5BQ  
United Kingdom

**Re: EnSCO plc  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 28, 2017  
File No. 1-08097**

Dear Mr. Baksht:

We have completed our review of your filing. 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/ Ethan Horowitz for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources