



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 25, 2010

Mr. T.M. Whichard III  
Senior Vice President  
Key Energy Services, Inc.  
1301 McKinney Street, Suite 1800  
Houston, Texas 77010

**Re: Key Energy Services, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**Schedule 14A**  
**Filed April 16, 2009**  
**File No. 1-08038**

Dear Mr. Whichard:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director