



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

December 23, 2010

Via Mail and Facsimile (713-651-4559)

T. M. Whichard III
Chief Financial Officer
Key Energy Services, Inc.
1301 McKinney Street
Houston, TX 77010

**Re: Key Energy Services, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 24, 2010
File No. 1-08038
Response Letter Filed December 14, 2010**

Dear Mr. Whichard:

We refer you to our comment letter dated November 30, 2010 regarding potential business contacts with Iran and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance