



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F STREET, N.E.
WASHINGTON, D.C. 20549-7010

February 27, 2008

Mr. David W. Wehlmann
Executive Vice President and
Chief Financial Officer
Grey Wolf, Inc.
10370 Richmond Ave., Suite 600
Houston, TX 77042

Re: Grey Wolf, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 27, 2007
Response Letter Dated February 1, 2008
Response Letter Dated February 19, 2008
File No. 001-08226

Dear Mr. Wehlmann:

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

Sincerely,

Jill Davis
Branch Chief