



DIVISION OF
CORPORATION FINANCE

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

November 4, 2010

Victor M. Perez
Principal Financial Officer
Allis Chalmers Energy Inc.
5075 Westheimer, Suite 890
Houston, Texas 77056

Re: Allis Chalmers Energy Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 9, 2010
File No. 1-02199

Dear Mr. Perez:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director