



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

June 10, 2008

By U.S. Mail and facsimile

Mr. John R. Irwin
President and Chief Executive Officer
Atwood Oceanics Inc.
15835 Park Ten Place Drive
Houston, Texas 77084

**Re: Atwood Oceanics Inc.
Form 10-K for fiscal year ended September 30, 2007
Filed November 29, 2007**

**Form 10-Q for fiscal quarter ended December 31, 2007
Filed February 8, 2008**

**Schedule 14A
Filed January 14, 2008
File No. 1-13167**

Dear Mr. Irwin:

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

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: W. Garney Griggs, Esq.
Donna Levy