



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

September 14, 2017

Via E-mail

Mr. J. Michael Anderson, Chief Financial Officer  
Layne Christensen Company  
1800 Hughes Landing Blvd. Suite 800  
The Woodlands, TX 77380

**Re: Layne Christensen Company**  
**Form 10-K for the year ended January 31, 2017**  
**Filed April 10, 2017**  
**File No. 1-34195**

Dear Mr. Anderson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien for

John Cash  
Branch Chief - Office of  
Manufacturing & Construction