



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

July 27, 2007

Mr. Gary T. Krenek  
Chief Financial Officer  
Diamond Offshore Drilling, Inc.  
15415 Katy Freeway  
Houston, Texas 77094

**Re: Diamond Offshore Drilling, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed February 23, 2007**  
**File No. 001-13926**

Dear Mr. Krenek:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief