



DIVISION OF
CORPORATION FINANCE

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

January 28, 2011

Mr. Larry Reimert
Co-Chief Executive Officer
Dril-Quip, Inc.
13550 Hempstead Highway
Houston, TX 77040

Re: Dril-Quip, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 1-13439

Dear Mr. Reimert:

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

Sincerely,

Anne Nguyen Parker
Branch Chief