

Mail Stop 3561

January 20, 2010

Via Fax & U.S. Mail

Mr. George Economou
Chief Executive Officer
Dryships Inc.
80 Kifissias Avenue
Amaroussion 151 25
Athens, Greece

**Re: Dryships Inc.
Form 20-F for the year ended December 31, 2008
Filed March 27, 2009
File No. 1-33922**

Dear Mr. Economou:

We have completed our review of your Form 20-F noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via Fax: 011 30 210 809 0585