

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

August 30, 2019

Bradley Dodson Chief Executive Officer Civeo Corp Three Allen Center 333 Clay Street Suite 4980 Houston, TX 77002

> Re: Civeo Corp Form S-3 Filed August 23, 2019 File No. 333-233444

Dear Mr. Dodson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate and Commodities

cc: Tull R. Florey, Esq.