



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

September 20, 2006

Mr. James W. Swent  
Senior Vice President and Chief Financial Officer  
ENSCO International Inc.  
500 North Akard Street, Suite 4300  
Dallas, TX 75201-3331

**Re: ENSCO International Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed February 23, 2006  
File No. 1-8097**

Dear Mr. Swent:

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

Sincerely,

April Sifford  
Branch Chief