



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

June 10, 2008

By U.S. Mail and facsimile

Mr. John R. Irwin  
President and Chief Executive Officer  
Atwood Oceanics Inc.  
15835 Park Ten Place Drive  
Houston, Texas 77084

**Re: Atwood Oceanics Inc.  
Form 10-K for fiscal year ended September 30, 2007  
Filed November 29, 2007**

**Form 10-Q for fiscal quarter ended December 31, 2007  
Filed February 8, 2008**

**Schedule 14A  
Filed January 14, 2008  
File No. 1-13167**

Dear Mr. Irwin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: W. Garney Griggs, Esq.  
Donna Levy