



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

September 19, 2008

Mr. Gary T. Krenek
Senior Vice President and Chief Financial Officer
Diamond Offshore Drilling, Inc.
15415 Katy Freeway
Houston, TX 77094

Re: Diamond Offshore Drilling, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 25, 2008
DEF 14A Filed April 2, 2008
Response Letter Dated August 19, 2008
File No. 001-13926

Dear Mr. Krenek:

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

Sincerely,

H. Roger Schwall
Assistant Director