

Civeo Corporation
Three Allen Center
333 Clay Street, Suite 4980
Houston, Texas 77002

May 7, 2014

Kristina Aberg
Attorney-Advisor
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3561

Re: Civeo Corporation (formerly known as OIS Accommodations SpinCo Inc.)
Amendment No. 4 to Form 10
Filed May 5, 2014
File No. 001-36246

Ladies and Gentlemen:

Set forth below is the response of Civeo Corporation (the "**Company**", "**we**," "**us**" or "**our**"), to the oral comment received from the staff of the Division of Corporation Finance (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**"), with respect to Amendment No. 4 to Form 10, File No. 001-36246, filed with the Commission on May 5, 2014 (the "**Information Statement**").

For your convenience, our response is prefaced by the text of the Staff's oral comment in bold, italicized text. All references to page numbers correspond to the Amendment No. 5 to the Information Statement unless otherwise specified

Please include additional disclosure supporting your proposed dividend amount.

We acknowledge the Staff's comment and have revised pages 9, 14, 36, 51 and 68.

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Please direct any questions that you have with respect to the foregoing or if any additional supplemental information is required by the Staff, please contact Matthew R. Pacey of Vinson & Elkins L.L.P. at (713) 758-4786.

Very truly yours,

CIVEO CORPORATION

By: /s/ Bradley J. Dodson

Name: Bradley J. Dodson

Title: President and Chief Executive Officer

Enclosures

cc: Matthew R. Pacey (Vinson & Elkins)