



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

November 8, 2017

Via E-mail

Frank C. Steininger  
Senior Vice President, Chief Financial Officer and Treasurer  
Civeo Corporation  
Three Allen Center  
333 Clay Street, Suite 4980  
Houston, TX 77002

**Re: Civeo Corporation  
Form 10-K for the Year Ended December 31, 2016  
Filed February 23, 2017  
File No. 001-36246**

Dear Mr. Steininger:

We have completed our review of your filing. 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.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate  
& Commodities