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December 2, 2015

BY ELECTRONIC MAIL

Paul M. Dudek, Chief
Office of International Corporate Finance
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

Dear Mr. Dudek:

We are writing on behalf of Ensco plc, a company organized under the laws of England and Wales ("Ensco"). As more fully discussed below, Ensco is required to submit certain ordinary and routine matters to shareholders at annual general meetings under English law. The purpose of this letter is to confirm that, on behalf of Ensco and based upon the facts, views and representations set forth below, the Staff of the Division of Corporation Finance (the "Staff") of the United States Securities and Exchange Commission (the "Commission") will not object if Ensco does not file a preliminary proxy statement under Rule 14a-6(a) promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), for annual general meetings of its shareholders at which only the customary and routine matters discussed below and other matters otherwise excluded from such filing requirements are to be acted upon.

I. Background

A. Ensco

Ensco is among the world's largest offshore drilling contractors. Ensco is listed on the New York Stock Exchange (the "NYSE") and is a member of the S&P 500. At November 30, 2015, Ensco's equity market capitalization was approximately $4 billion. Ensco is subject to the periodic reporting requirements of the Exchange Act applicable to a United States domestic registrant, including the proxy rules contained in Regulation 14A.

B. Law of England and Wales

Ensco is organized under the laws of England and Wales and, consequently, is subject to certain legal requirements applicable to companies organized under such laws, including the UK Companies Act 2006 and related regulations (the "Companies Act"). Pursuant to the Companies Act, Ensco submitted in 2014, and currently intends to submit on an annual basis, the following matters to its shareholders at its annual general meeting:

(1) a renewal of the authority of Ensco's board of directors (the "Board") to allot and issue new shares pursuant to the Companies Act;[1] and

(2) a renewal of the disapplication of statutory pre-emption rights to such shares under the Companies Act.[2]

C. Rule 14a-6

The Exchange Act requires an issuer to send a proxy statement and form of proxy to all shareholders prior to any solicitation of a proxy. Under Rule 14a-6 of the Exchange Act, an issuer is further required to file preliminary copies of each annual proxy statement and form of proxy with the Commission at least 10 calendar days prior to the date definitive copies of such materials are first sent or given to shareholders, unless the solicitation relates to any meeting of shareholders at which the only matters to be acted upon are, among others:

(1) the election of directors;

(2) the election, approval or ratification of accountant(s);

(3) a security holder proposal included pursuant to Rule 14a-8;

(4) the approval or ratification of a plan (as defined in paragraph (a)(6)(ii) of Item 402 of Regulation S-K) or amendments of such a plan; and

(5) a vote to approve the compensation of executives as required pursuant to Rule 14a-21(a), a vote to determine the frequency of shareholder votes to approve the compensation of executives as required pursuant to Rule 14a-21(b), or any other shareholder advisory vote on executive compensation.[3]

The first three exclusions were adopted in 1987,[4] the fourth exclusion was adopted in 1993[5] and the fifth exclusion was adopted in 2010[6] and 2011.[7] In each case, the Commission explained that the purpose of the exclusions is to relieve registrants and the

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1 Section 551 of the Companies Act.

2 Section 571 of the Companies Act.

3 Rule 14a-6 also includes three other exceptions to the obligation to file preliminary copies of the proxy statement and form of proxy. Two of the exceptions are not applicable to Ensco because it is not an investment company or open-end investment company registered under the Investment Company Act of 1940, and the other exception covers shareholder nominees for director.

4 Exchange Act Release No. 34-25217 (Dec. 21, 1987).

5 Exchange Act Release No. 34-33371 (Dec. 23, 1993). The Staff had previously affirmed that plan amendments do not trigger the preliminary filing requirements of Rule 14a-6 in Thompson, Hine and Flory, SEC Interpretive Letter (Mar. 29, 1991).

6 Exchange Act Release No. 34-61335 (Jan. 12, 2010) (adding the exemption for the Emergency Economic Stabilization Act of 2008 in what is now Rule 14a-6(a)(8)).

7 Exchange Act Release No. 34-63768 (Jan. 25, 2011) (adding remaining content now in Rule 14a-6(a)(8)).

Commission of unnecessary administrative burdens and processing costs associated with the filing and processing of proxy materials in preliminary form that deal with ordinary matters.

In addition to the enumerated exclusions for ordinary and routine matters set forth above, the Staff has on a number of occasions advised issuers that preliminary proxy filings were not required even though the action to be taken was not within the scope of the enumerated exclusions. In recent no-action letters to five foreign issuers—Schlumberger Ltd., Aon plc, Garmin Ltd., Avago Technologies and Ingersoll-Rand plc—the Staff indicated that it would not object if each of the companies did not file a preliminary proxy statement when the only matters to be acted upon by shareholders at each company's annual meeting (aside from those matters specifically exempted by Rule 14a-6(a)) were certain ordinary and routine matters required to be submitted for shareholder approval under applicable foreign law.[8] We note that, in particular, the no-action letters to Avago Technologies and Ingersoll-Rand plc address substantially similar proposals for which Ensco seeks relief herein.

II. Discussion and Analysis

On behalf of Ensco, we hereby request that the Staff confirm that it will not object if Ensco does not file a preliminary proxy statement under Rule 14a-6(a) for annual general meetings of its shareholders at which the only items to be acted upon by shareholders include (1) those already excluded from such filing requirements under Rule 14a-6 or based on the Staff advice cited above with respect to English companies and (2) the consideration by shareholders of other ordinary and routine matters required to be submitted to shareholders under the laws of England and Wales, as more fully discussed below.

A. General Exclusion for Legally Mandated Resolutions

The Commission has noted that exclusions to preliminary filing requirements are designed to relieve issuers and the Commission of unnecessary administrative burdens and processing costs associated with the filing and processing of proxy materials that deal with ordinary matters that are not generally selected for review in preliminary form.[9] The Commission has stated, "The matters that do not require filing of preliminary materials are various items that regularly arise at annual meetings."[10] If the purpose of preliminary filings is to allow greater review of irregular or unique resolutions, then the requirement to file preliminary proxy statements should not apply to the routine matters required under non-U.S. laws described herein. Indeed, recently, the Staff has relieved issuers organized under the laws of Curaçao, England and Wales, Switzerland, Singapore and Ireland from filing preliminary proxy materials for certain routine matters required, under local law, to be submitted for shareholder approval at

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[8] See Schlumberger Ltd. (avail. Jan. 31, 2014); Aon plc (avail. Mar. 31, 2014); Garmin Ltd. (avail. Sept. 30, 2014); Avago Technologies (avail. Nov. 7, 2014); Ingersoll-Rand plc (avail. Mar. 13, 2015).

[9] Exchange Act Release No. 34-25217 (Dec. 21, 1987).

[10] Exchange Act Release No. 34-61335 (Jan. 12, 2010).

an annual meeting.[11] Further, this purpose is frustrated when an ordinary, recurring resolution nonetheless requires a preliminary filing. In the adopting release extending preliminary filing exclusion to votes on executive compensation, the Commission stated, "Because the shareholder vote on executive compensation and the shareholder vote on the frequency of such shareholder votes *are required for all issuers*, we view them as similar to the other items specified in Rule 14a-6(a) that do not require a preliminary filing."[12] Such required resolutions will regularly appear in an issuer's annual proxy materials, which precludes much of the necessity for preliminary Commission review.

The proposals required by the Companies Act to be presented to shareholders at Ensco's annual general meeting are similarly routine and ordinary and therefore warrant a comparable exemption from Rule 14a-6(a)'s preliminary proxy filing requirement. With respect to each shareholder vote discussed below, it is customary and routine for English public companies to seek such approvals on an annual basis, and in any event such approvals are required under English law at least every five years. All of these shareholder votes are routine and ordinary matters for such issuers. Since one purpose of preliminary proxy exclusions is to relieve the Staff of unnecessary review of proxy materials that deal exclusively with ordinary matters, excluding resolutions that will routinely appear in proxy materials will allow the Staff greater time to review the preliminary proxy statements of other issuers containing more complex or novel issues.

If, however, exclusions are not granted for the routine resolutions discussed herein required under English law or customary for English public companies, Ensco will continue to be required to file preliminary proxy materials annually. This requirement to make annual preliminary proxy statement filings is essentially attributable to Ensco's non-U.S. status because, if Ensco were organized under the laws of one of the states in the United States, the preliminary filing exceptions of Rule 14a-6(a) would apply to Ensco's routine and ordinary matters. The result is that U.S. issuers receive relief for what are considered ordinary and routine U.S. matters, but non-U.S. issuers are not granted relief for similar ordinary and routine matters under local law and custom. This imbalanced preliminary proxy statement burden between U.S. and non-U.S. issuers places Ensco on unequal footing with its counterparts organized in the United States and other countries for which the staff has recently granted similar relief. We note, in particular, that the administrative burden caused by the requirement to file a preliminary proxy statement is substantial and affects Ensco's board and annual meeting schedule and proxy and compensation planning process, as the filing of a preliminary proxy statement requires Ensco to include ample lead time in its proxy season calendar in the event of possible Commission review or comment on otherwise routine and ordinary matters.

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[11] See Schlumberger Ltd. (avail. Jan. 31, 2014); Aon plc (avail. Mar. 31, 2014); Garmin Ltd. (avail. Sept. 30, 2014); Avago Technologies (avail. Nov. 7, 2014); Ingersoll-Rand plc (avail. Mar. 13, 2015).

[12] Exchange Act Release No. 34-63768 (Jan. 25, 2011) (emphasis added).

B. Support for Exclusion of Specific Legally Mandated Resolutions

1. Allotment of Shares

Under Section 551 of the Companies Act, directors of an English company must have authorization from the company's shareholders to issue and allot *any* shares of the company. The authorization may be contained in the company's organizational documents or by special resolution of the company's shareholders, but in each case such authorization must expire no later than five years after authorization. Because it is impractical for a public company subject to the Commission's proxy rules to convene a special meeting of shareholders each time it issues shares, it is customary and routine for English public companies, such as Ensco, to seek authorization at a company's annual general meeting to allot a specified number of shares on an annual basis. Institutional Shareholder Services has characterized such annual authorizations as "good practice" and supports approval thereof.[13] At Ensco's 2015 annual general meeting, Ensco sought shareholder approval for the Board to issue and allot up to 33% of Ensco's then issued ordinary share capital. Pursuant to the terms of such authorization, the Board's authority would expire on the earlier of Ensco's next annual general meeting or August 18, 2016. Ensco's allotment proposal was approved by approximately 97.5% of the votes cast by Ensco's shareholders for such proposal at its 2015 annual general meeting, and Ensco currently intends to propose a renewal of such authorization at its next annual general meeting and on an annual basis thereafter.

We submit that the exclusion sought hereby is customary and routine and is distinguishable from the amendment of a domestic corporation's charter to increase its authorized shares for a number of reasons. Charter amendments to increase authorized shares are sought on an irregular basis. Market practice in the United States for public companies is to include in the charter a large amount of authorized but unissued capital to provide the flexibility to issue shares opportunistically without the requirement to call special meetings. The charters of public domestic registrants in fact often include so-called "blank check" preferred stock provisions (*i.e.*, the authority of the board of directors to designate and issue future series of preferred stock without stockholder approval). This practice of domestic corporations has been accepted as market norm, as investors are protected under stock exchange regulations that require listed companies to seek shareholder approval for significant issuances. Further, a domestic corporation's authorized share capital remains effective until the certificate of incorporation is otherwise amended. In contrast, an authorization under English law remains effective only until such time as set forth in the authorization, but in no event longer than five years. As a result, English companies, and issuers in countries with similar laws, submit proposals for shareholder approval regarding the issuance of shares much more frequently and regularly than comparable domestic registrants.

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[13] See ISS, United Kingdom and Ireland Proxy Voting Guidelines - 2015 Benchmark Policy Recommendations 24 (2015), *available at* https://www.issgovernance.com/file/policy/2015ukandirelandproxyvotingguidelines.pdf.

The authority of a domestic corporation to issue shares is not addressed in Rule 14a-6 because domestic corporations are generally permitted to issue shares at any time, without shareholder approval, up to a maximum number of shares specified in the corporation's certificate of incorporation. The delegation of authority to issue shares is a routine matter of corporate governance and is a power enjoyed as a matter of course by the boards of domestic corporations. Requiring Ensco to file a preliminary proxy statement annually due to the customary and routine proposals regarding share allotment only increases the administrative burdens and processing costs imposed on the Commission and on Ensco. The imposition of such burdens and costs on Ensco place Ensco on unequal footing with other registrants subject to Regulation 14A but not subject to the Companies Act, as well as with issuers organized under the laws of Singapore and Ireland, who have recently obtained Rule 14a-6(a) relief for substantially similar proposals.[14] In addition, we note that, because Ensco is listed on the NYSE, its shareholders will continue to benefit from the protections afforded to them under the rules and regulations of the NYSE and the Commission, including those rules that limit Ensco's ability to issue significant amounts of shares.

2. Disapplication of Pre-emption Rights

Pursuant to Section 561 of the Companies Act, when an English company allots shares for cash to new shareholders, it is required, unless otherwise authorized by the company's shareholders, to first offer those shares on the same or more favorable terms to existing shareholders of the company on a pro-rata basis. This right is commonly referred to as the statutory pre-emption right. The customary and routine solution for English public companies seeking approval to allot shares pursuant to Section 551 of the Companies Act (as discussed above) is to seek concurrently on an annual basis shareholder approval of disapplication of the statutory pre-emption right for a portion of such shares pursuant to Section 571 of the Companies Act. At Ensco's 2015 annual general meeting, Ensco sought shareholder approval to disapply the statutory pre-emption right in connection with Ensco's proposal to approve the allotment of shares. Similar to Ensco's allotment proposal, the disapplication of the statutory pre-emption right sought by Ensco would expire at the earlier of Ensco's next annual general meeting or August 18, 2016. Ensco's statutory pre-emption right proposal was approved by approximately 99.1% of the votes cast by Ensco's shareholders for such proposal at its 2015 annual general meeting, and Ensco currently intends to propose a renewal of this authorization at its next annual general meeting and on an annual basis thereafter.

Shareholder approval of a domestic corporation's issuance of shares not subject to statutory pre-emption rights is not addressed in Rule 14a-6 because domestic corporations are generally permitted to issue shares at any time without pre-emption rights. The ability to issue shares without statutory pre-emption rights is a power enjoyed as a matter of course by domestic corporations. Requiring Ensco to file a preliminary proxy statement due to this proposal only

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[14] See Avago Technologies (avail. Nov. 7, 2014) (granting a Singapore company exemption from filing a preliminary proxy statement for annual proposal to authorize the company's board of directors to issue and allot shares); Ingersoll-Rand plc (avail. Mar. 13, 2015) (granting an Irish company exemption from filing a preliminary proxy statement for proposal to authorize the company's board of directors to issue shares).

increases the administrative burdens and processing costs imposed on the Commission and on Ensco. Ensco must seek disapplication of the statutory pre-emption right in connection with any issuance of shares solely because it is an English company, and the imposition of such burdens and costs on Ensco place Ensco at a disadvantage compared with other registrants subject to Regulation 14A but not subject to the Companies Act, as well as with issuers organized under the laws of Ireland, who have recently obtained Rule 14a-6(a) relief for substantially similar proposals.[15]

III. Conclusion

Based on the foregoing analysis, we respectfully request your confirmation that the Staff will not object if Ensco does not file a preliminary proxy statement under Rule 14a-6(a) for annual general meetings of its shareholders at which the only items to be acted upon by shareholders include (1) those otherwise excluded from such filing requirements under Rule 14a-6 or based on previously issued Staff advice with respect to English companies and (2) the consideration by shareholders of the customary and routine matters discussed above.

In the event the Staff disagrees with any conclusion expressed herein, or should any information in support or explanation of Ensco's position be required, we will appreciate an opportunity to confer with the Staff before issuance of its response. If the Staff has any questions regarding this request or requires additional information, please contact Tull R. Florey at 713.229.1379.

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[15] See Ingersoll-Rand plc (avail. Mar. 13, 2015) (granting an Irish company exemption from filing a preliminary proxy statement for proposal to opt-out of statutory pre-emption rights).

We appreciate your attention to this request.

Very truly yours,

BAKER BOTTS L.L.P.

By: _____
Tull R. Florey

cc: Ronald C. Potter
Ensco plc