

September 5, 2008

Via U.S. Mail and Facsimile (281-406-2010)

Robert L. Parker, Jr.
Chairman, Chief Executive Officer, and Director
Parker Drilling Company
1401 Enclave Parkway, Suite 600
Houston, Texas 77077

**Re: Parker Drilling Company
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Form 10-Q for the Quarterly Period Ended June 30, 2008
Filed August 11, 2008
File No. 1-07573
Response Letters Dated August 12, 2008 and August 22, 2008**

Dear Mr. Parker:

We refer you to our comment letters dated July 8, 2008 and August 14, 2008 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance