



DIVISION OF
CORPORATION FINANCE

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

February 24, 2009

Mr. Robert L. Parker Jr.
Chief Executive Officer
Parker Drilling Company
1401 Enclave Parkway, Suite 600
Houston, TX 77077

**Re: Parker Drilling Company
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
File No. 001-07573**

Dear Mr. Parker:

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