



DIVISION OF  
CORPORATION FINANCE

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

April 22, 2009

Mr. Douglas E. Fears  
Executive Vice President and Chief Financial Officer  
Helmerich & Payne, Inc.  
1437 S. Boulder Ave., Suite 1400  
Tulsa, Oklahoma 74119-3623

**Re: Helmerich & Payne, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2008**  
**Filed November 26, 2008**  
**File No. 1-04221**

Dear Mr. Fears:

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