



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

DIVISION OF  
CORPORATION FINANCE

January 27, 2012

Via E-mail

Mr. Hans Helmerich  
President and Chief Executive Officer  
Helmerich & Payne, Inc.  
1437 S. Boulder Ave., Suite 1400  
Tulsa, Oklahoma 74119-3623

**Re: Helmerich & Payne, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2011**  
**Filed November 23, 2011**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed January 5, 2012**  
**File No. 1-04221**

Dear Mr. Helmerich:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ A.N. Parker *for*

H. Roger Schwall  
Assistant Director