



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

September 19, 2018

Via E-Mail

Mark W. Smith  
Chief Financial Officer  
Helmerich & Payne, Inc.  
1437 S. Boulder Ave., Suite 1400  
Tulsa, Oklahoma 74119

**Re: Helmerich & Payne, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2017  
Filed November 22, 2017  
File No. 001-04221**

Dear Mr. Smith:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Brad Skinner for

Ethan Horowitz  
Accounting Branch Chief  
Office of Natural Resources