

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

April 1, 2021

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

> Re: Helmerich & Payne, Inc. Form 10-K for the Fiscal Year Ended September 30, 2020 Filed November 20, 2020 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,

Division of Corporation Finance Office of Energy & Transportation

cc: Will Gault