



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

October 30, 2006

Mr. Ben M. Palmer  
Vice President and Chief Financial Officer  
RPC, Inc.  
2170 Piedmont Road, NE  
Atlanta, GA 30324

**Re: RPC, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 113, 2006**  
**File No. 001-08726**

Dear Mr. Palmer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief

cc: Mr. Ryan Milne