



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

September 8, 2008

Via U.S. Mail and Fax (404)321-5483

Mr. Ben M. Palmer
Chief Financial Officer
RPC, Inc.
2801 Buford Highway, Suite 520
Atlanta, GA 30329

Re: RPC, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 4, 2008

Form 10-Q for the Quarterly Period Ended June 30, 2008
Filed August 4, 2008
File No. 1-08726

Dear Mr. Palmer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Brad Skinner

Brad Skinner
Senior Assistant Chief Accountant