

September 5, 2008

Via U.S. Mail and Facsimile (281-406-2010)

Robert L. Parker, Jr.  
Chairman, Chief Executive Officer, and Director  
Parker Drilling Company  
1401 Enclave Parkway, Suite 600  
Houston, Texas 77077

**Re: Parker Drilling Company  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
Form 10-Q for the Quarterly Period Ended June 30, 2008  
Filed August 11, 2008  
File No. 1-07573  
Response Letters Dated August 12, 2008 and August 22, 2008**

Dear Mr. Parker:

We refer you to our comment letters dated July 8, 2008 and August 14, 2008 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance