



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

DIVISION OF  
CORPORATION FINANCE

October 29, 2019

Daniel Fisher, Esq.  
Akin Gump Strauss Hauer Feld LLP  
One Bryant Park  
Bank of America Tower  
New York, NY 10036

**Re: Parker Drilling Company  
Schedule 13E-3/A filed by Parker Drilling Company  
Filed October 21, 2019  
File No. 005-37314**

**Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed October 21, 2019  
File No. 001-07573**

Dear Mr. Fisher:

We have reviewed the filings referenced above and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand the disclosure.

Please respond to this letter by amending the filings, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to the facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to the filings and the information you provide in response to these comments, we may have additional comments. Please note that capitalized terms used but not defined herein have the meanings ascribed to them in the filings.

**Schedule 14A**

**General**

1. Please disclose in the filing your responses to prior comments 7, 8, 14, and 15.
2. The disclosure indicates parenthetically that the Finance and Strategic Planning Committee recommended the Transaction “by a unanimous vote of directors present.” Please disclose which directors were not present for such vote.

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Summary Term Sheet, page 3

3. We note the references in this section and elsewhere in the filing to information available to the Company as of September 24. Please provide updated information as close to the amended filing date as reasonably practicable.
4. We note the references on page 12 and elsewhere in the filing to the “total cash requirement” of the Stock Splits. Please revise the disclosure so that it is clear which figures include costs and fees and which do not.

Please contact me at (202) 551-8094 if you have any questions regarding our comments.

Sincerely,

/s/ David M. Plattner

David M. Plattner  
Special Counsel  
Office of Mergers and Acquisitions