

December 6, 2007

Mail Stop 7010

*By U.S. Mail and facsimile to (918)-496-6302*

Larry D. Pinkston  
Chief Executive Officer  
Unit Corporation  
7130 South Lewis  
Suite 1000  
Tulsa, Oklahoma  
74136

**Re: Unit Corporation  
Definitive Proxy on Schedule 14A  
File No. 1-09260  
Filed March 15, 2007**

Dear Mr. Pinkston:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3687.

Sincerely,

Carmen Moncada-Terry  
Attorney Advisor