



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

DIVISION OF CORPORATION FINANCE  
MAIL STOP 7010

August 20, 2008

**Mr. David T. Merrill**  
**Chief Financial Officer and Treasurer**  
**Unit Corp.**  
**7130 South Lewis, Suite 1000**  
**Tulsa, Oklahoma 74136**

**RE: Unit Corp.**  
**Annual Report on Form 10-K**  
**Filed February 27, 2008**  
**File No. 1-09260**

Dear Mr. Merrill:

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

Sincerely,

H. Roger Schwall  
Assistant Director