



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

January 12, 2009

Via U.S. Mail and Facsimile

John E. Vollmer III  
Chief Financial Officer  
Patterson-UTI Energy, Inc.  
4510 Lamesa Highway  
Snyder, Texas 79549

**Re: Patterson-UTI Energy, Inc.  
Form 10-K  
Filed February 19, 2008  
File No. 0-22664**

Dear Mr. Vollmer:

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

Sincerely,

H. Roger Schwall  
Assistant Director

cc: John E. Vollmer III (325-574-6307)  
Sean Donahue  
Timothy Levenberg