



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2021

Seth D. Wexler  
Senior Vice President, General Counsel and Secretary  
Patterson-UTI Energy, Inc.  
10713 W. Sam Houston Pkwy N., Suite 800  
Houston, TX 77064

**Re: Patterson-UTI Energy, Inc.**  
**Registration Statement on Form S-4**  
**Filed August 3, 2021**  
**File No. 333-258424**

Dear Mr. Wexler:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kevin Dougherty at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Tull Florey