

PARKER DRILLING COMPANY

ROBERT L. PARKER JR.
President and Chief Executive Officer

March 31, 2005

Mr. Jonathan G. Katz
Secretary, Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

RE: File Number 4-497

Dear Mr. Katz,

Thank you for the opportunity to supply feedback to the Commission and the PCAOB in regards to individual experiences in implementing the Sarbanes-Oxley Act's internal control provisions. We encourage the Commission to provide guidance that will bring into line the application of the Act's provisions with its intended consequences.

At Parker Drilling Co., the costs to comply with the Act's provisions, including obtaining audit opinions on both management's assessment of internal controls and the effectiveness of internal controls, far outweigh the benefits. From our view this is especially true from the perspective that these two costly opinions are duplicate to our annual audit and quarterly procedures. In our opinion, these requirements extend well beyond the Act's stated goal of protecting investors by improving the accuracy and reliability of corporate disclosures.

We request the Commission to address these issues and redirect the standard in a manner that allows for cost-benefit justification. This will enable us to return focus to matters of significance and thereby more appropriately respond to the intent of the Act.

Regards,

PARKER DRILLING COMPANY



Robert L. Parker, Jr.
President & Chief Executive Officer