



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 23, 2007

Mr. Douglas E. Fears  
Chief Financial Officer  
Helmerich & Payne, Inc.  
1437 S. Boulder Avenue, Suite 1400  
Tulsa, OK 74119-3623

**Re: Helmerich & Payne, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2006  
Filed December 13, 2006  
File No. 001-04221**

Dear Mr. Fears:

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

Sincerely,

April Sifford  
Branch Chief