



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

September 8, 2008

**Via U.S. Mail and Fax (404)321-5483**

Mr. Ben M. Palmer  
Chief Financial Officer  
RPC, Inc.  
2801 Buford Highway, Suite 520  
Atlanta, GA 30329

**Re: RPC, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 4, 2008**

**Form 10-Q for the Quarterly Period Ended June 30, 2008  
Filed August 4, 2008  
File No. 1-08726**

Dear Mr. Palmer:

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

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant