

UNIT CORPORATION

05 DEC 30 AM 11:59

2520060621037

December 19, 2005

Certified-Return Receipt Requested
7002 3150 0004 5084 1897

U. S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., Suite N-1513
Washington D.C. 20210

Re: Statement Filed Pursuant to 29 C.F.R. § 2520.104-23

Gentlemen:

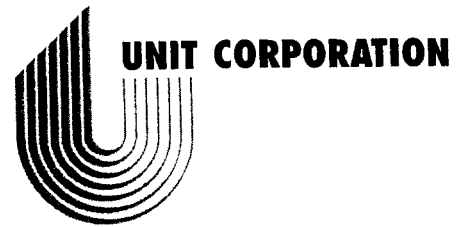
The attached duplicate letter was originally mailed on December 16, 2005, however I failed to mail it Certified-Return Receipt Requested. Therefore, a copy is being mailed to you again for proof of filing.

If you have any questions, please feel free to contact the undersigned.

Unit Corporation

Lavita J. Hill
Secretary to Mark E. Schell,
Senior Vice President,
General Counsel and Secretary

enclosure



December 16, 2005

U. S. Department of Labor
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Washington D.C. 20210

Re: Statement Filed Pursuant to 29 C.F.R. § 2520.104-23

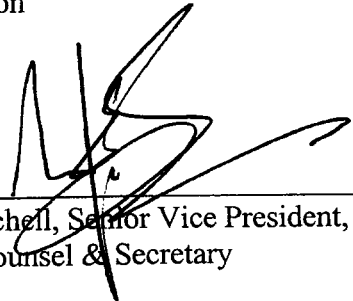
Gentlemen:

This letter is to serve as a statement pursuant to 29 C.F.R. Section 2520.104-23 with respect to the Unit Corporation Salary Deferral Plan (the "Plan"). The following information is hereby provided:

1. The name and address of the Employer: Unit Corporation, 7130 South Lewis, Suite 1000, Tulsa, Oklahoma 74136.
2. The Employer's Identification Number assigned by the Internal Revenue Service: 73-1283193.
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group or member of a group of highly compensated key management employees of the Company.
4. The number of such arrangements maintained by the Employer: 1.
5. The number of employees under the Plan: 11.

Plan documents will be provided to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Unit Corporation

By: 
Mark E. Schell, Senior Vice President,
General Counsel & Secretary

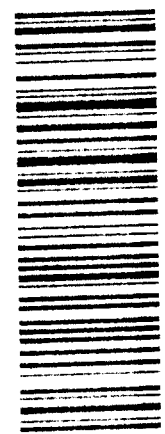
PERMITTED MAIL

UNIT CORPORATION

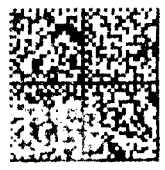
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UNIT

ADDRESS SERVICE REQUESTED



7002 3150 0004 5084 1897



UNITED STATES POSTAGE
02 1A
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\$04.420
DEC 19 2005
MAILED FROM ZIP CODE 74136
THINNY BOWES

**RETURN RECEIPT
REQUESTED**

Return Receipt Requested

U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS
SECURITY ADMINISTRATION
TOP HAT PLAN EXEMPTION
200 CONSTITUTION AVE. NW STE. N-1513
WASHINGTON DC 20210

