



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2009

Mr. Brian J. Recatto  
Chief Executive Officer  
Omni Energy Services Corp.  
4500 N.E. Evangeline Thruway  
Carencro, LA 70520

**Re: Omni Energy Services Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed March 17, 2008**  
**Form 10-Q for the Quarterly Period Ended June 30, 2008**  
**Filed August 8, 2008**  
**Form 8-K Filed July 10, 2008**  
**Response Letter Dated October 31, 2008**  
**Form 10-Q for the Quarterly Period Ended September 30, 2008**  
**Filed November 7, 2008**  
**Form 8-K/A Filed December 3, 2008**  
**Response Letter Dated December 12, 2008**  
**File No. 000-23383**

Dear Mr. Recatto:

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

Sincerely,

Jill Davis  
Branch Chief