



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

January 8, 2009

Via U.S. Mail and Facsimile

Mr. Richard F. Miles  
President and Chief Executive Officer  
Geokinetics Inc.  
1500 City West Blvd., Suite 800  
Houston, Texas 77042

**Re: Geokinetics Inc.  
Form 10-K for the fiscal year ended December 31, 2007  
Filed March 12, 2008  
File No. 1-33460**

Dear Mr. Miles:

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

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: D. Brown