



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

February 22, 2007

Mr. Craig D. Loseke
Chief Accounting Officer
Geodyne Energy Income Limited Partnership
Two West Second Street
Tulsa, Oklahoma 74103

**Re: Geodyne Energy Income Limited Partnership –
I-D, I-E, I-F
II-A, II-B, II-C, II-D, II-E, II-F, II-G, II-H
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 29, 2006
File Nos. 0-15831, 0-15832, 0-15833
0-16388, 0-16405, 0-16981, 0-16980, 0-17320, 0-17799, 0-17802,
0-18305**

Dear Mr. Loseke:

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

Sincerely,

Jill S. Davis
Branch Chief