

Mail Stop 3561

October 4, 2007

By Facsimile and U.S. Mail

Joseph M. Abell  
Senior V.P. and Chief Financial Officer  
TETRA Technologies, Inc.  
25025 I-45 North  
Suite 600  
The Woodlands, TX 77380

**Re: TETRA Technologies, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 1-13455**

Dear Mr. Abell:

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

Sincerely,

Michael Moran  
Accounting Branch Chief