



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 7, 2010

**via U.S. mail and facsimile**

Jerry Dumas, Chief Executive Officer  
Flotek Industries, Inc.  
2930 W. Sam Houston Pkwy N.  
Houston, Texas 77043

RE: Flotek Industries, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Fiscal Quarter Ended June 30, 2009  
Proxy Statement  
Filed April 29, 2008  
File No. 000-52423

Dear Mr. Dumas:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief