



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

March 13, 2007

**Via U.S. Mail and Fax (713.780.9254)**

Mr. David R. Looney  
Chief Financial Officer  
Goodrich Petroleum Corporation  
808 Travis, Suite 1320  
Houston, TX 77002

**Re: Goodrich Petroleum Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 15, 2006  
File No. 1-12719**

Dear Mr. Looney:

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

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Sr. Assistant Chief Accountant