



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 2, 2009

Mr. Walter C. Goodrich  
Chief Executive Officer  
Goodrich Petroleum Corporation  
808 Travis, Suite 1320  
Houston, Texas 77002

**Re: Goodrich Petroleum Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 13, 2008**  
**File No. 1-12719**

Dear Mr. Goodrich:

We have completed our review of your Form 10-K for the year ended December 31, 2007, and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director