



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2011

Mr. Walter G. Goodrich  
Chief Executive Officer  
Goodrich Petroleum Corporation  
801 Louisiana, Suite 700  
Houston, TX 77002

**Re: Goodrich Petroleum Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**Response Letter Dated February 8, 2011**  
**File No. 001-12719**

Dear Mr. Goodrich:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

Ethan M. Horowitz  
Branch Chief