



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

January 8, 2009

Via U.S. Mail and Facsimile

Mr. Richard F. Miles
President and Chief Executive Officer
Geokinetics Inc.
1500 City West Blvd., Suite 800
Houston, Texas 77042

**Re: Geokinetics Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed March 12, 2008
File No. 1-33460**

Dear Mr. Miles:

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

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: D. Brown