



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

DIVISION OF
CORPORATION FINANCE

March 7, 2011

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

Re: Geokinetics Inc.
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed August 9, 2010
File No. 001-33460

Dear Mr. Miles:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Via Facsimile
William B. Nelson, Esq.
Haynes and Boone, LLP
(713) 236-5557