

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

Mail Stop 7010

October 15, 2007

## via U.S. mail and facsimile

Ms. Lisa G. Meier Chief Financial Officer Flotek Industries, Inc. 7030 Empire Central Drive Houston, TX 77040

**RE:** Flotek Industries, Inc.

Form 10-K for the Fiscal Year ended December 31, 2006

**Filed March 16, 2007** 

Form 10-Q for the Quarterly Period ended June 30, 2007

Filed August 9, 2007 File No. 001-13270

Dear Ms. Meier:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien Accounting Branch Chief