

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 7, 2010

## via U.S. mail and facsimile

Jerry Dumas, Chief Executive Officer Flotek Industries, Inc. 2930 W. Sam Houston Pkwy N. Houston, Texas 77043

> RE: Flotek Industries, Inc. Form 10-K for the Fiscal Year Ended December 31, 2008 Form 10-Q for the Fiscal Quarter Ended June 30, 2009 Proxy Statement Filed April 29, 2008 File No. 000-52423

Dear Mr. Dumas:

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

Sincerely,

Terence O'Brien Accounting Branch Chief