

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

June 28, 2010

Jesse E. Neyman Executive Vice President, Finance and Strategic Planning Flotek Industries, Inc. 2930 W. Sam Houston Pkwy N., Suite 300 Houston, Texas 77043

> Re: Item 4.02 Form 8-K Filed: May 21, 2010 File No. 1-13270

Dear Mr. Neyman:

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

Sincerely,

Terence O'Brien Accounting Branch Chief