



DIVISION OF  
CORPORATION FINANCE

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

July 2, 2021

Walter G. Goodrich  
Chief Executive Officer  
Goodrich Petroleum Corporation  
801 Louisiana, Suite 700  
Houston, Texas 77002

**Re: Goodrich Petroleum Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Form 8-K filed May 6, 2021**  
**File No. 001-12719**

Dear Mr. Goodrich:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation