



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-4628

July 7, 2009

Mr. Stéphane-Paul Frydman, Chief Financial Officer  
Compagnie Générale de Géophysique-Veritas  
Tour Maine Montparnasse  
33, avenue du Maine  
75015 Paris FRANCE

**Re:   Compagnie Générale de Géophysique-Veritas  
Form 20-F for the Fiscal Year Ended December 31, 2008  
Filed April 22, 2009  
File No. 1-14622**

Dear Mr. Frydman:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Chris White  
Branch Chief