



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