



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

DIVISION OF  
CORPORATION FINANCE

December 22, 2017

Via E-mail

Jean-Georges Malcor  
Chief Executive Officer  
CGG  
Tour Maine Montparnasse  
33, avenue du Maine  
75015 Paris France

**Re: CGG**  
**Form 20-F for the Fiscal Year Ended December 31, 2016**  
**Filed May 1, 2017**  
**File No. 1-14622**

Dear Mr. Malcor:

We refer you to our comment letter dated December 7, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance