

Mail Stop 6010

August 3, 2006

Mr. R. Brian Hanson  
Executive Vice President and Chief Financial Officer  
Input / Output, Inc.  
12300 Parc Crest Dr.  
Stafford, TX 77477

**RE: Input / Output, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Form 8-K filed May 10, 2006**  
**File No. 1-12961**

Dear Mr. Hanson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant