



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

March 12, 2008

VIA U.S. MAIL

R. Brian Hanson
Chief Financial Officer
ION Geophysical Corporation
2105 City West Blvd, Suite 400
Houston, Texas 77042

Re: ION Geophysical Corporation
Form 10-K for the year ended December 31, 2007
Filed February 27, 2008
File No. 001-12691

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,

Angela Crane
Branch Chief