



DIVISION OF
CORPORATION FINANCE

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

June 24, 2015

Via E-mail

R. Brian Hanson
President and Chief Executive Officer
ION Geophysical Corporation
2105 CityWest Blvd
Suite 400
Houston, TX 77042-2839

Re: ION Geophysical Corporation
Form 10-K for Fiscal Year Ended December 31, 2014
Filed February 17, 2015
File No. 1-12691

Dear Mr. Hanson:

We refer you to our comment letter dated June 12, 2015, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Roger Schwall
Assistant Director
Division of Corporation Finance

Jamey S. Seely
Executive Vice President and General Counsel
ION Geophysical Corporation