



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2021

Christopher T. Usher  
President & Chief Executive Officer  
ION Geophysical Corporation  
2105 CityWest Blvd., Suite 100  
Houston, TX 77042

**Re: ION GEOPHYSICAL CORP**  
**Registration Statement on Form S-1**  
**Filed January 29, 2021**  
**File No. 333-252590**

Dear Mr. Usher:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: J. Eric Johnson, Esq.