



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-4
Filed January 29, 2021
File No. 333-252591

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.