



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2019

Robert P. Capps  
Co-Chief Executive Officer  
Mitcham Industries, Inc.  
2002 Timberloch Place  
Suite 400  
The Woodlands, Texas 77380

**Re: Mitcham Industries, Inc.**  
**Registration Statement on Form S-3**  
**Filed on September 27, 2019**  
**File No. 333-233984**

Dear Mr. Capps:

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 Jennifer López, Staff Attorney, at (202) 551-3792 with any questions.

Sincerely,

Division of Corporation Finance  
CF Office of Trade & Services