



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 8, 2009

VIA U.S. MAIL and FACSIMILE

Gary D. Owens
Chairman of the Board, President and Chief Executive Officer
Oyo Geospace Corporation
7007 Pinemont Drive
Houston, Texas 77040-6601

**Re: Oyo Geospace Corporation
Form 10-K for the fiscal year ended September 30, 2008
Filed December 4, 2008
File No. 1-13601**

Dear Mr. Owens:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jay Mumford
Senior Attorney