



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 14, 2007

Mr. Thierry Le Roux  
Chief Operating Officer  
Compagnie Generale de Geophysique-Veritas  
Tour Maine Montparnasse  
33, avenue du Maine  
75015 Paris, France

**Re: Compagnie Generale de Geophysique-Veritas  
Form 20-F for the Fiscal Year Ended December 31, 2006  
Filed May 7, 2007  
Response letter dated October 17, 2007  
File No. 001-14622**

Dear Mr. Le Roux:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant