



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

DIVISION OF  
CORPORATION FINANCE

August 10, 2015

**VIA E-MAIL**

Stephane-Paul Frydman  
Chief Financial Officer  
CGG  
Tour Maine Montparnasse  
33, avenue du Maine  
75015 Paris, France

**Re: CGG**  
**Form 20-F for the Fiscal Year Ended December 31, 2014**  
**Filed April 13, 2015**  
**File No. 001-14622**

Dear Mr. Frydman:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

*/s/ Ethan Horowitz for*

Brad Skinner  
Senior Assistant Chief Accountant