



DIVISION OF
CORPORATION FINANCE

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

May 18, 2021

William McManemin
Chairman, Chief Executive Officer and Manager
DORCHESTER MINERALS, L.P.
3838 Oak Lawn Avenue, Suite 300
Dallas, Texas 75219

Re: DORCHESTER MINERALS, L.P.
Registration Statement on Form S-4
Filed May 11, 2021
File No. 333-256021

Dear Mr. McManemin:

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 Collins at 202-551-3176 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Jesse Betts