



DIVISION OF
CORPORATION FINANCE
MAIL STOP

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

February 4, 2011

Ms. Christina W. Hagan
Executive Vice President
Dawson Geophysical Company
508 West Wall, Suite 800
Midland, Texas 79701

Re: Dawson Geophysical Company
Form 10-K for Fiscal Year Ended September 30, 2010
Filed November 23, 2010
File No. 1-34404

Dear Ms. Hagan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark Shannon
Branch Chief