



DIVISION OF
CORPORATION FINANCE

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

August 25, 2023

Stephen Jumper
Chief Executive Officer
Dawson Geophysical Company
508 West Wall, Suite 800
Midland, TX 79701

Re: Dawson Geophysical Company
Preliminary Proxy Statement on Schedule 14A
Filed June 29, 2023
File No. 001-32472

Dear Stephen Jumper:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Grant Everett