



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