

Form 8-K

Current Report Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934

Date of Report April 2, 2003  
(Date of earliest event reported)

TGC Industries, Inc.

(Exact name of registrant as specified in its charter)

Texas	0-14908	74-2095844
(State or other	(Commission	(I.R.S. Employer
jurisdiction	File Number)	Identification No.)
of incorporation)		

1304 Summit, Suite 2	
Plano, Texas	75074
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: (972) 881-1099

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Item 4. Changes in Registrant's Certifying Accountant

On April 2, 2003, Grant Thornton LLP ("Grant Thornton") notified the Audit Committee (the "Audit Committee") of the Board of Directors of TGC Industries, Inc. (the "Company") and the Board of Directors of the Company that Grant Thornton declined to stand for re-election as the Company's principal accountants. In addition, on April 2, 2003, the Audit Committee and the Board of Directors approved the engagement of Lane Gorman Trubitt, LLP as the Company's principal accountants.

The reports of Grant Thornton on the Company's consolidated financial statements for the years ended December 31, 2001 and 2002 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.

In connection with its audits for the two most recent fiscal years and through April 2, 2003, there have been no disagreements with Grant Thornton on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Grant Thornton, would have caused them to make reference thereto in their reports on the Company's consolidated financial statements for such years.

Attached as Exhibit 16 to this Form 8-K is a letter from Grant Thornton indicating their response to the statements made by the Company in this Form 8-K.

Item 7. Financial Statements and Exhibits

(c) Exhibits - The following Exhibit is filed herewith:

EXHIBIT NUMBER	DOCUMENT
16	Letter, dated April 2, 2003, from Grant Thornton LLP to the Securities and Exchange Commission regarding change in certifying accountant of the Registrant.

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Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TGC INDUSTRIES, INC.

April 2, 2003

By: /s/ WAYNE A. WHITENER  
Wayne A. Whitener,  
President and CEO  
(Principal Executive Officer)

Exhibit 16

Grant Thornton LLP  
1717 Main Street, Suite 500  
Dallas, Texas 75201  
T 214.561.2300  
F 214.561.2370  
W www.grantthornton.com

April 2, 2003

Wayne A. Whitener, President  
TGC Industries, Inc.  
1304 Summit, Suite 2  
Plano, Texas 75074

Dear Mr. Whitener:

This is to confirm that the client-auditor relationship between TGC Industries, Inc. (Commission File Number 0-14908) and Grant Thornton LLP has ceased.

We have read the statements made by TGC Industries, Inc. (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report dated April 2, 2003. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ Grant Thornton LLP  
GRANT THORNTON LLP

cc: Chief Accountant  
SECPS Letter File, Mail Stop 11-3  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

STATEMENT OF TGC INDUSTRIES, INC. PURSUANT TO  
ITEM 4. OF FORM 8-K DATED APRIL 2, 2003

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