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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. _____)*

TGC Industries, Inc.

(Name of Issuer) 8-1/2% Senior Convertible Preferred Stock; and Common Stock (new), \$.01 par value per share

> (Title of Class of Securities) 872417308

> > (CUSIP Number)

02-23-2004

.....

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

-- Rule 13d-1(b) -X Rule 13d-1(c) -- Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise of subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

CUSIP No. 872417308		13G	Page 2 of 4				
I.R.S. Ind	Names of Reporting Persons. I.R.S. Indentification Nos. of above persons (entities only).						
Sidney Too	Sidney Todres						
(2) Check the) Check the Appropriate Box if a Member of a Group (See Instructions)						
(a) (b)							
(3) SEC Use Or	(3) SEC Use Only						
(4) Citizensh) Citizenship or Place of Organization						
United States							
Shares	(5) Sole Voting	Power 427,735					
	(6) Shared Voti	ng Power -0-					
		itive Power 427,735					
	(8) Shared Disp	ositive Power -0-					

(9) Aggregate Amount Beneficially Owned by Each Reporting Person 427,735 includes 300,000 shares of 8-1/2% Senior Convertible Preferred Stock (immediately convertible into Common Stock on a one-forone basis); and 127,735 shares of Common Stock (New), \$.01 par value, per share for a total of 427,735 Common shares, if fully converted.
(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)
(11) Percentage of Class Represented by Amount in Row (9) 7.13%
(12) Type of Reporting Person (See Instructions) Individual

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	Item	1.		
		(a)	Name of Issuer: TGC Industries, Inc.	
		(b)	Address of Issuer's Principal Executive 1304 Summit, Suite 2, Plano, Texas 75074	
	Item	2.		
		(a)	Name of Person Filing: Sidney Todres	
		(b)	Address of Principal Business Office or, Residence: 250 Park Avenue, New York, N	
		(C)	Citizenship: United States	
		(d)	Title of Class of Securities: 8-1/2% Se Convertible Preferred Stock and Common S \$.01 par value per share	
		(e)	CUSIP Number: 872417308	
	Item		If this statement is filed pursuant to S 1(b)or 240.13d-2(b) or (c), check whethe the person filing is a: Not Applica	r
	Item	4.	Ownership.	
and Item	percer		ne following information regarding the ag the class of securities of the issuer id	

- (a) Amount beneficially owned: 427,735 shares, consisting of 300,000 shares of 8-1/2% Senior Convertible Preferred Stock (immediately convertible into Common Stock on a one-for-one basis) and 127,735 shares of Common Stock (New), for a total of 427,735 Common shares, if fully converted.
- (b) Percent of class: 7.13%
- (c) Number of shares as to which the person has:
 - (i) Sole power to vote or to direct the vote 427,735
 - (ii) Shared power to vote or to direct the vote -0-

- (iii) Sole power to dispose or to direct the disposition of 427,735
- (iv) Shared power to dispose or to direct the disposition of -0-

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- Item 5. Ownership of Five Percent or Less of a Class Not Applicable
- Item 6. Ownership of More than Five Percent on Behalf of Another Person. Not Applicable
- Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company Not Applicable
- Item 8. Identification and Classification of Members of the Group. Not Applicable
- Item 9. Notice of Dissolution of Group Not Applicable

Item 10. Certification

(b) The following certification shall be included if the statement is filed pursuant to Section 240.13d-1(c):

> By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

02/26/04

Date

/s/ Sidney Todres

Signature

Sidney Todres

Name

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