



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

August 9, 2007

By US Mail and Facsimile

Mr. Kenneth Uselton
Chief Financial Officer
TGC Industries, Inc.
101 E. Park Blvd. Suite 955
Plano, TX 75074

**Re: TGC Industries, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed March 28, 2007
Form 10-QSB for the Quarter ended March 31, 2007
File No. 0-14908**

Dear Mr. Uselton:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief