



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

February 20, 2009

Via U.S. Mail and Facsimile

Christina W. Hagan  
Chief Financial Officer  
Dawson Geophysical Company  
508 West Wall, Suite 800  
Midland, Texas 79701

**Re: Dawson Geophysical Company  
Form 10-K for the Fiscal Year Ended September 30, 2008  
Filed December 9, 2008  
File No. 0-10144**

Dear Ms. Hagan:

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

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Christina W. Hagan (432) 684-3030  
Sean Donahue  
John Madison