

July 26, 2023

Stephen Jumper
Chief Executive Officer
Dawson Geophysical Company
508 West Wall, Suite 800
Midland, TX 79701

Company
Statement on Schedule 14A

Re: Dawson Geophysical
Preliminary Proxy
Filed June 29, 2023
File No. 001-32472

Dear Stephen Jumper:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A filed June 29, 2023

Background of the Acquisition, page 16

1. Background of the Acquisition to ensure that you describe all contacts and reports among the parties, the special committee, and financial advisors regarding the current transaction. describe in greater detail your negotiations in early 2022 as well as any occurred before that timeframe. In this regard, we note Dawson, Wilks Brothers, LLC and WB Acquisitions Inc. in stockholders did not vote to approve the transaction in Background of the Acquisition to clarify when the negotiations of began relative to the merger agreement negotiations in 2021 and 2022, including whether the current transaction was discussed as the merger agreement negotiations. In addition, if other alternative

Please revise your all discussions, meetings, any legal and/or this section to negotiations which the merger agreement by and among October 2021 and that 2022. Please revise the the current transaction 2021 and the stockholder vote in an alternative during

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transactions were considered during your negotiations of the current transaction, please disclose.

General

2. We note that if the Conversion Proposal is not approved, you would not be able to issue the Conversion Shares to Wilks, and the outstanding principal amount of the Convertible Note would become due and payable in cash on June 30, 2024. Please expand your discussion to describe the significance of these potential payment

obligations.

Specifically, please address the size of the payment that would be due relative to your current financial condition and the consequences to stockholders if you are unable to meet the payment obligations under the promissory note.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Cheryl Brown, Staff Attorney, at (202) 551-3905 or Daniel Morris, Legal Branch Chief, at (202) 551-3314 with any questions.

FirstName LastNameStephen Jumper
Corporation Finance
Comapany NameDawson Geophysical Company

Transportation
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cc: Grant Everett
FirstName LastName

Sincerely,

Division of

Office of Energy &