

August 25, 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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Grant Everett