



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

February 26, 2010

Mr. H.C. Allen, Jr.  
Chief Financial Officer and Manager  
Dorchester Minerals, L.P.  
3838 Oak Lawn Avenue, Suite 300  
Dallas, TX 75219

**Re: Dorchester Minerals, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 26, 2009**  
**Definitive Proxy**  
**Filed February 27, 2009**  
**File No. 0-50175**

Dear Mr. Allen:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Kari Potts, Esq.  
Thompson & Knight LLP  
Facsimile: (512) 482.5055