



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2009

Via U.S. Mail

James K. Brata  
Chief Financial Officer  
TGC Industries, Inc.  
101 East Park Boulevard, Suite 955  
Plano, Texas 75074

**Re: TGC Industries, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed March 14, 2008**  
**Response Letter dated March 19, 2009**  
**File Number 001-32472**

Dear Mr. Brata:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director