

March 9, 2005  
via U.S. mail

Stephen C. Taylor  
President and Principal Executive Officer  
Natural Gas Services Group, Inc.  
2911 South County Road 1260  
Midland, Texas  
79706

RE: Natural Gas Services Group, Inc.  
Form S-3 filed February 10, 2005  
File No. 333-122687

Dear Mr. Taylor:

We have limited our review of the above filing to Items 507 and 508 of Regulation S-K. We have the following comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form S-3  
General

1. We direct your attention to Rule 3-12 of Regulation S-X regarding the age of financial statements at the effective date of a registration statement and Rule 3-01 of Regulation S-X. While in registration, please monitor your need to update the audited financial statements incorporated by reference to your registration statement. In this regard, please confirm whether or not you meet the requirements set forth in Rule 3-01(c) of Regulation S-X pertaining to your ability to include the financial statements specified in Rule 3-01(b) of Regulation S-X.

Selling Shareholders, page 14

2. Please identify in the Selling Shareholder table the natural persons who exercise voting and/or investment power over each listed entity. Refer to Interpretation 4S of the Regulation S-K portion of the March 1999 supplement to the 1997 CF Manual of Publicly Available Telephone Interpretations.

Plan of Distribution, page 15

3. Please identify any selling shareholders who are registered broker-dealers or affiliates of registered broker-dealers. If you determine that any selling shareholder is a registered broker-dealer, please revise your disclosure to indicate that such selling shareholder is an underwriter, unless such selling shareholder received its notes or shares as compensation for investment banking services. With respect to any affiliate of a registered broker-dealer, please disclose, if true, that such selling shareholder acquired its shares in the ordinary course of business and at the time of the acquisition did not have any arrangements or understandings with any person to distribute the securities. If not, you must indicate that such selling shareholder is an underwriter.  
Exhibit 5- Legality Opinion

4. Delete the second paragraph. It does not appear appropriate to the Staff to reference qualifications, exceptions, etc. which are not specifically identified in the opinion.

#### Closing Comments

Please amend the above filing in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please file your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that :

\* should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

\* the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

\* the company may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

Please direct all questions relating to the above to Mellissa Campbell Duru, at (202) 942-1930, or in her absence, to the undersigned at (202) 942-1870. Direct all correspondence to the following ZIP code: 20549-0405.

Sincerely,

H. Roger Schwall  
Assistant Director

via facsimile  
David A. Thayer, Esq.  
Jackson Kelly PLLC  
(303) 390-0003

cc: H.R. Schwall  
M. Duru

??

??

??

??

Natural Gas Services Group, Inc..  
March 9, 2005  
page 1

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

DIVISION OF  
CORPORATION FINANCE