



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

May 5, 2017

M. Jay Allison  
Chief Executive Officer and Chairman of the Board of Directors  
Comstock Resources, Inc.  
5300 Town and Country Blvd., Suite 500  
Frisco, TX 75034

**Re: Comstock Resources, Inc.  
Registration Statement on Form S-3  
Filed April 25, 2017  
File No. 333-217453**

Dear Mr. Allison:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Irene Barberena-Meissner, Staff Attorney, at (202) 551-6548 with any questions.

Sincerely,

*/s/ Kevin M. Dougherty for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: Jack E. Jacobsen, Esq.  
Locke Lord LLP