

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

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of Earliest Event Reported): April 22, 2002

COMSTOCK RESOURCES, INC.

(Exact name of registrant as specified in its charter)

STATE OF NEVADA

000-16741

94-1667468

(State or other
jurisdiction incorporation)

(Commission of File Number)

(I.R.S. Employer
Identification Number)

5300 Town And Country Boulevard
Suite 500
Frisco, Texas 75034
(Address of principal executive offices)

(972) 668-8800
(Registrant's Telephone No.)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

The Audit Committee of the Board of Directors of Comstock Resources, Inc. ("Comstock") annually considers and recommends to the Board of Directors the selection of Comstock's independent public accountants. As recommended by the Audit Committee, on April 22, 2002, the Board of Directors decided to no longer engage Arthur Andersen LLP ("Andersen") as Comstock's independent public accountants and engaged KPMG LLP ("KPMG") to serve as Comstock's independent public accountants for 2002.

Andersen's reports on Comstock's consolidated financial statements for the past two years did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During Comstock's two most recent fiscal years and through the date of this Form 8-K, there were no disagreements with Andersen on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused them to make reference to the subject matter in connection with their report on Comstock's consolidated financial statements for such years; and there were no reportable events, as listed in Item 304 (a) (1) (v) of Regulation S-K.

Comstock provided Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Andersen's letter, dated April 26, 2002.

During Comstock's two most recent fiscal years and through the date of this Form 8-K, Comstock did not consult KPMG with respect the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on Comstock's consolidated financial statements, or any other matters or reportable events listed in Items 304 (a) (2) (i) and (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

c) Exhibits. The following exhibits are filed with this document:

Exhibit Number	Description
16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated April 26, 2002
99.1	Press Release dated April 26, 2002

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COMSTOCK RESOURCES, INC.

BY: /s/ ROLAND O. BURNS

Roland O. Burns
Senior Vice President and
Chief Financial Officer

Dated: April 26, 2002

EXHIBIT INDEX

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99.1	Press Release dated April 26, 2002

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

April 26, 2002

Dear Sir/Madam:

We have read the first four (4) paragraphs of Item 4 included in the Form 8-K dated April 26, 2002, of Comstock Resources, Inc., to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ ARTHUR ANDERSEN LLP

Arthur Andersen LLP



Exhibit 99.1

5300 Town and Country Blvd., Suite 500
Frisco, Texas 75034
Telephone: (972) 668-8800
Contact: Roland O. Burns
Sr. Vice President and
Chief Financial Officer

Web Site: www.comstockresources.com

NEWS RELEASE

For Immediate Release

COMSTOCK RESOURCES, INC. APPOINTS
NEW INDEPENDENT ACCOUNTANTS

FRISCO, TEXAS, April 26, 2002 -- Comstock Resources, Inc. ("Comstock" or the "Company") (NYSE:CRK) announced today that the Audit Committee of Comstock's Board of Directors has appointed KPMG LLP as the company's independent accountants for 2002. Prior to the selection of KPMG, Arthur Andersen LLP had served as the company's independent accountants. This appointment was based on a thorough evaluation process. "We look forward to working with KPMG as our new independent accountants," stated M. Jay Allison, Comstock's chairman and chief executive officer. "We value greatly the professional services provided by Arthur Andersen over the years and appreciate the excellent work provided by their Dallas office."

Comstock Resources, Inc. is a growing independent energy company based in Frisco, Texas and is engaged in oil and gas acquisitions, exploration and development primarily in Texas, Louisiana and the Gulf of Mexico. The company's stock is traded on the New York Stock Exchange under the symbol CRK.