

March 14, 2019

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

Re: Comstock Resources, Inc.  
Registration Statement on Form S-4  
Filed March 12, 2019  
File No. 333-230226

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 Karina Dorin, Staff Attorney, at (202) 551-3763 with any questions.

Sincerely,

Division of

Office of Natural

Corporation Finance  
Resources