

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): May 3, 2004

COMSTOCK RESOURCES, INC.

(Exact Name of Registrant as Specified in Charter)

STATE OF NEVADA (State or other jurisdiction incorporation)	000-16741 (Commission File Number)	94-1667468 (I.R.S. Employer Identification Number)
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5300 Town And Country Boulevard
Suite 500
Frisco, Texas 75034
(Address of principal executive offices)

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

Item 5. Other Exhibits

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.

The following Exhibit is hereby filed as part of this Current Report on Form 8-K:

Exhibit 99.1 Press Release dated May 3, 2004 regarding the Registrant's completion of the redemption of its 11 1/4% Senior Note Due 2007.

The information in this Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

On May 3, 2004, Comstock Resources, Inc. ("Comstock") announced that it had completed the repurchase of its remaining 11 1/4% Senior Notes due 2007. A copy of the press release announcing Comstock's repurchase is attached hereto as Exhibit 99.1.

SIGNATURES

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

COMSTOCK RESOURCES, INC.

Dated: May 3, 2004

By: /s/ M. Jay Allison

M. Jay Allison
President and Chief Executive Officer

EXHIBIT INDEX

Item Number Description

99.1 Press Release dated May 3, 2004 regarding the Registrant's
completion of the repurchase of its 11 1/4% Senior Notes due 2007.

Comstock Resources, Inc. Repurchases Remaining 11 1/4% Senior Notes

FRISCO, Texas, May 3 /PRNewswire-FirstCall/ -- Comstock Resources, Inc. (NYSE: CRK) ("Comstock" or the "Company") announced today that it has repurchased the remaining \$22,300,000 in principal amount of its 11 1/4% Senior Notes due 2007 (the "Notes") (CUSIP #205768AE4). The repurchase was made on the first available call date for \$1,056.25 per \$1,000.00 principal amount of Notes, plus accrued interest. Comstock repurchased \$197,700,000 in aggregate principal amount of the Notes pursuant to a tender offer made in connection with a public offering of \$175.0 million of new 6 7/8% Senior Notes due 2012, which closed on February 25, 2004.

As a result of the early retirement of the Notes, Comstock's first quarter 2004 financial results will include a pretax charge of \$19.6 million relating to the premium paid to repurchase the Notes, together with the write-off of unamortized debt issuance costs relating to the Notes.

Comstock also announced that beginning in the first quarter of 2004, the Company planned to adopt a fair value-based method of accounting for its stock-based employee compensation plans and, accordingly, will begin recording an expense for employee stock options in 2004. The Company estimates that its stock-based compensation expense in 2004 will be approximately \$4.6 million, including \$1.2 million that is charged in the first quarter.

This press release may contain "forward-looking statements" as that term is defined in the Private Securities Litigation Reform Act of 1995. Such statements are based on management's current expectations and are subject to a number of factors and uncertainties which could cause actual results to differ materially from those described herein. Although the Company believes that the expectations in such statements to be reasonable, there can be no assurance that such expectations will prove to be correct.

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.

SOURCE Comstock Resources, Inc.

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05/03/2004

/CONTACT: Roland O. Burns, Sr. Vice President and Chief Financial Officer
of Comstock Resources, Inc., +1-972-668-8800/
/Web site: <http://www.comstockresources.com/>
(CRK)

CO: Comstock Resources, Inc.

ST: Texas

IN: OIL

SU: ERP