

May 24, 2021

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

Inc.

Statement on Form S-3

Re: Comstock Resources,  
Registration

Filed May 17, 2021  
File No. 333-256221

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,

Division of Corporation Finance  
Office of Energy & Transportation

cc:

Jack. G. Jacobsen, Esq.