

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 16, 2003

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 May 16, 2003, the Board of Directors decided to no longer engage KPMG LLP ("KPMG") as Comstock's independent public accountants and engaged Ernst & Young LLP ("Ernst & Young") to serve as Comstock's independent public accountants for 2003.

KPMG's audit 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, except as follows:

KPMG LLP's report on the consolidated financial statements of Comstock and subsidiaries as of and for the years ended December 31, 2002 and 2001, contained a separate paragraph stating that "effective January 1, 2001, the Company changed its method of accounting for derivative instruments" and a separate paragraph stating that "the Company has restated the consolidated balance sheet as of December 31, 2001 and the related consolidated statements of operations, stockholders' equity and comprehensive income, and cash flows for the two year period then ended, which consolidated financial statements were previously audited by other independent auditors who have ceased operations".

During Comstock's two most recent fiscal years and through the date of this Form 8-K, there were no disagreements with KPMG on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to KPMG'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.

Comstock provided KPMG with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of KPMG's letter, dated May 16, 2003.

During Comstock's two most recent fiscal years and through the date of this Form 8-K, Comstock did not consult Ernst & Young with respect to 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

Exhibits.

The following exhibits are filed with this document:

Exhibit Number -----	Description -----
16	Letter from KPMG LLP to the Securities and Exchange Commission dated May 16, 2003
99.1	Press Release dated May 16, 2003

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: May 16, 2003

May 16, 2003

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Comstock Resources, Inc. and, under the date of March 19, 2003, we reported on the consolidated financial statements of Comstock Resources, Inc. as of and for the years ended December 31, 2002 and 2001. On May 16, 2003, our appointment as principal accountants was terminated. We have read Comstock Resources, Inc.'s statements included under Item 4 of its Form 8-K dated May 16, 2003 and we agree with such statements, except that we are not in a position to agree or disagree with Comstock Resources, Inc.'s statements that (i) the audit committee of the board of directors annually considers and recommends to the board of directors the selection of Comstock's independent public accountants, (ii) the dismissal of KPMG LLP was approved by the audit committee of the board of directors on May 16, 2003, (iii) that the audit committee approved the engagement of Ernst & Young LLP for 2003 on May 16, 2003, or (iv) Ernst & Young LLP was not consulted with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of opinion that might be rendered on Comstock Resources, Inc.'s consolidated financial statements or any other matters or reportable events listed in Items 304 (a) (2) (i) and (ii) of Regulation S-K.

Very truly yours,

/s/ KPMG LLP

COMSTOCK RESOURCES, INC.
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, May 16, 2003 -- Comstock Resources, Inc. ("Comstock" or the "Company") (NYSE:CRK) announced today that the Audit Committee of Comstock's Board of Directors has appointed Ernst & Young LLP as the Company's independent accountants for 2003. Prior to the selection of Ernst & Young, KPMG LLP had served as the Company's independent accountants.

"This appointment was based on a thorough evaluation process conducted by our audit committee," stated M. Jay Allison, Comstock's chairman and chief executive officer. "We look forward to working with Ernst & Young as our new independent accountants."

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.