



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 18, 2009

Mr. Steven P. Smart  
Executive Vice President and Chief Financial Officer  
Approach Resources Inc.  
One Ridgemar Centre, 6500 W. Freeway, Suite 800  
Fort Worth, TX 76116

**Re: Approach Resources Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 13, 2009  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
Filed May 6, 2009  
Response Letter Dated August 12, 2009  
File No. 1-33801**

Dear Mr. Smart:

We have reviewed your response letter and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-Q for the Fiscal Quarter Ended March 31, 2009

Signatures

1. We note your response to our prior comment 11 concerning signatures. Please amend your Form 10-Q for the fiscal quarter ended March 31, 2009 to add the required signature of the principal financial or chief accounting officer.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to

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provide us with marked copies of the amendments to expedite our review. Please furnish a cover letter with your amendments that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendments and responses to our comments.

Please contact Norman Gholson at (202) 551-3237, Laura Nicholson at (202) 551-3584 or me at (202) 551-3745 with any questions.

Sincerely,

H. Roger Schwall  
Assistant Director