



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

April 13, 2018

Via E-mail

Sergei Krylov  
Chief Financial Officer  
Approach Resources Inc.  
One Ridgmar Centre  
6500 West Freeway, Suite 800  
Fort Worth, TX 76116

**Re: Approach Resources Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed March 10, 2017  
File No. 001-33801**

Dear Mr. Krylov:

We have completed our review of your filing. 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.

Sincerely,

/s/ Brad Skinner for

Ethan Horowitz  
Accounting Branch Chief  
Office of Natural Resources