



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

June 29, 2018

M. Jay Allison  
Chairman of the Board and Chief Executive Officer  
Comstock Resources, Inc.  
5300 Town and Country Blvd., Suite 500  
Frisco, TX 75034

**Re: Comstock Resources, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 25, 2018  
File No. 001-03262**

Dear Mr. Allison:

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/ John Reynolds

John Reynolds  
Assistant Director  
Office of Natural Resources