



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

DIVISION OF
CORPORATION FINANCE

Mailstop 4628

January 11, 2017

Via E-mail

Mr. Geoffrey R. King
Chief Financial Officer
Abraxas Petroleum Corporation
18803 Meisner Drive
San Antonio, Texas 78258

**Re: Abraxas Petroleum Corporation
Form 10-K for the Fiscal Year ended December 31, 2015
Filed March 15, 2016
File No. 1-16071**

Dear Mr. King:

We have completed our review of your filings. 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/ Karl Hiller

Karl Hiller
Branch Chief
Office of Natural Resources