



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

DIVISION OF
CORPORATION FINANCE

March 17, 2021

Robert Anderson
President and Chief Executive Officer
EARTHSTONE ENERGY INC
1400 Woodloch Forest Dr.
Suite 300
The Woodlands, Texas 77380

Re: EARTHSTONE ENERGY INC
Registration Statement on Form S-3
Filed March 10, 2021
File No. 333-254106

Dear Mr. Anderson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Timothy ("T.J.") Collins at (202) 551-3176 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Adam J. Fogoros