



DIVISION OF
CORPORATION FINANCE

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

December 21, 2021

Mark Lumpkin, Jr.
Executive Vice President and Chief Financial Officer
EARTHSTONE ENERGY INC
1400 Woodloch Forest Dr., Suite 300
The Woodlands, Texas 77380

Re: EARTHSTONE ENERGY INC
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 10, 2021
File No. 001-35049

Dear Mr. Lumpkin:

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,

Division of Corporation Finance
Office of Energy & Transportation