



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

December 10, 2009

Mr. Steven P. Smart  
Executive Vice President and Chief Financial Officer  
Approach Resources Inc.  
One Ridgemar Centre, 6500 W. Freeway, Suite 800  
Fort Worth, TX 76116

**Re:   Approach Resources Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 13, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009, as**  
**Amended**  
**Filed November 18, 2009**  
**File No. 1-33801**

Dear Mr. Smart:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director