



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

DIVISION OF  
CORPORATION FINANCE

December 28, 2010

Mr. J. Ross Craft  
President and Chief Executive Officer  
Approach Resources Inc.  
One Ridgmar Centre  
6500 West Freeway, Suite 800  
Fort Worth, Texas 76116

**Re: Approach Resources Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 12, 2010  
Response Letters Dated December 17, 2010 and December 28, 2010  
File No. 001-33801**

Dear Mr. Craft:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

Ethan M. Horowitz  
Branch Chief