



DIVISION OF
CORPORATION FINANCE

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

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