



DIVISION OF  
CORPORATION FINANCE

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

January 16, 2014

Via Email

Steven P. Smart  
Chief Financial Officer  
Approach Resources Inc.  
One Ridgmar Centre  
6500 West Freeway, Suite 800  
Fort Worth, TX 76116

**Re:   Approach Resources Inc.  
     Form 10-K for Fiscal Year Ended  
     December 31, 2012  
     Filed February 28, 2013  
     File No. 001-33801**

Dear Mr. Smart:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Accounting Branch Chief