



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2014

Via E-mail

Mr. Geoffrey R. King  
Vice President and Chief Financial Officer  
Abraxas Petroleum Corporation  
18803 Meisner Drive  
San Antonio, Texas 78258

**Re: Abraxas Petroleum Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2013**  
**Filed March 17, 2014**  
**File No. 1-16071**

Dear Mr. King:

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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker  
Branch Chief