



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 4628

January 11, 2017

Via E-mail

Mr. Geoffrey R. King  
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, 2015**  
**Filed March 15, 2016**  
**File No. 1-16071**

Dear Mr. King:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Karl Hiller

Karl Hiller  
Branch Chief  
Office of Natural Resources