



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

August 23, 2017

Robert L. G. Watson  
Chairman of the Board, President and Chief Executive Officer  
Abraxas Petroleum Corporation  
18803 Meisner Drive  
San Antonio, TX 78258

**Re: Abraxas Petroleum Corporation  
Registration Statement on Form S-3  
Filed August 10, 2017  
File No. 333-219873**

Dear Mr. Watson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Parhaum J. Hamidi, Attorney-Adviser, at (202) 551-3421 with any questions.

Sincerely,

/s/ Timothy S. Levenberg

*for* H. Roger Schwall  
Assistant Director  
Office of Natural Resources