

COMSTOCK RESOURCES INC

Form S-8 POS

May 08, 2008

As filed with the Securities and Exchange Commission on May 8, 2008

Registration No. 33-88962

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
POST-EFFECTIVE
AMENDMENT NO. 1
TO
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933
COMSTOCK RESOURCES, INC.**

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

94-1667468
(I.R.S. Employer
Identification No.)

**5300 Town and Country Boulevard
Suite 500**

Frisco, Texas 75034

(Address of Principal Executive Offices) (Zip Code)

Comstock Resources, Inc. 401(k) Profit Sharing Plan
(Full title of the plan)

**M. Jay Allison
President and Chief Executive Officer
5300 Town and Country Blvd., Suite 500
Frisco, Texas 75034
(972) 668-8800**

(Name, address and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

EXPLANATORY NOTE

The Registration Statement on Form S-8 (Registration No. 33-88962) (the Registration Statement) of Comstock Resources, Inc., a Nevada corporation (Comstock), pertaining to the registration of shares of common stock, par value \$0.50 per share, of Comstock (the Comstock Common Stock) issuable under the terms of Comstock s 401(k) Profit Sharing Plan (the Plan), to which this Post-Effective Amendment No. 1 relates, was originally filed with the Securities and Exchange Commission on January 30, 1995.

We are amending the Form S-8 because of an amendment to the Plan. We have included as Exhibit 4.1 to this Post-Effective Amendment No. 1 to the Registration Statement the current version of the Plan, amended and restated, effective as of April 1, 2008.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Frisco, State of Texas, on May 7, 2008.

COMSTOCK RESOURCES, INC.

By: /s/ M. Jay Allison
M. Jay Allison
President and Chief Executive Officer
(Principal Executive Officer)

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature | Title | Date |
|--|--|----------------|
| /s/ M. Jay Allison M. Jay Allison | President, Chief Executive Officer, Chairman of the Board of Directors, Director (Principal Executive Officer) | May 7, 2008 |
| /s/ Roland O. Burns Roland O. Burns | Senior Vice President, Chief Financial Officer, Director (Principal Financial and Accounting Officer) | May 7, 2008 |
| * Cecil E. Martin, Jr. | Director | May 7, 2008 |
| /s/ David W. Sledge David W. Sledge | Director | May 7, 2008 |

*By: /s/ M. Jay Allison
M. Jay Allison
Attorney-in-Fact

EXHIBITS

| Exhibit No. | Description |
|-------------|---|
| 4.1* | Comstock Resources, Inc. 401(k) Profit Sharing Plan |
| 24.1+ | Power of Attorney of certain officers and directors of the Registrant |

* Filed herewith.

+ Previously filed as Exhibit 24.1 to the Registration Statement on Form S-8 filed with the Securities and Exchange Commission by the Registrant on January 30, 1995.