



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

February 20, 2009

Mr. Scott Allen  
Chief Financial Officer  
ReoStar Energy Corporation  
3880 Hulen Street  
Fort Worth, Texas 76107

**RE: ReoStar Energy Corporation  
Preliminary Revised Schedule 14A  
Filed February 18, 2009  
File No. 0-52316**

Dear Mr. Allen:

We have completed our review of the above referenced filing and your response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: T. Levenberg  
J. Madison

via facsimile  
Raymond Lee  
(949) 732-6501