



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

July 20, 2009

Mr. James A. Merrill  
Chief Financial Officer  
GMX Resources, Inc.  
9400 North Broadway, Suite 600  
Oklahoma City, Oklahoma 73114

**Re: GMX Resources, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 14, 2008**  
**File No. 1-32977**

Dear Mr. Merrill:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant