



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