



DIVISION OF
CORPORATION FINANCE

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

April 23, 2010

Mr. Mark S. Zouvas
Chief Executive Officer
ReoStar Energy Corporation
3880 Hulen Street, Suite 500
Fort Worth, TX 76107

Re: ReoStar Energy Corporation
Form 10-KSB/A for the Fiscal Year Ended March 31, 2008
Filed July 23, 2008
Form 10-Q for Fiscal Quarter Ended December 31, 2008
Filed February 13, 2009
Response Letter Dated April 21, 2009
Response Letter Dated June 4, 2009
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed July 14, 2009
Response Letter Dated July 24, 2009
Response Letter Dated October 8, 2009
Response Letter Dated January 8, 2010
Response Letter Dated March 1, 2010
Form 10-KSB/A for the Fiscal Year Ended March 31, 2008
Filed March 30, 2010
Form 10-K/A for the Fiscal Year Ended March 31, 2010
Filed April 9, 2010
File No. 000-52316

Dear Mr. Zouvas:

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

Sincerely,

H. Roger Schwall
Assistant Director