



DIVISION OF  
CORPORATION FINANCE

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

June 19, 2015

Via E-mail

Mr. Morgan F. Johnston  
Senior Vice President, General Counsel and Secretary  
GreenHunter Resources, Inc.  
1048 Texan Trail  
Grapevine, TX 76051

**RE: GreenHunter Resources, Inc.**  
**Form 10-K for the Year Ended December 31, 2014**  
**Filed April 15, 2015**  
**Form 10-K/A for the Year Ended December 31, 2014**  
**Filed June 2, 2015**  
**File No. 1-33893**

Dear Mr. Johnston:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Year Ended December 31, 2014

Signatures

1. Please note that this annual report should be signed by your principal executive officer, principal financial officer, controller or principal accounting officer as well as the majority of the board of directors. Any person occupying more than one of these specified positions shall indicate each capacity in which he signs. Please refer to the instructions to the Signatures on Form 10-K. See Instruction D(2)(a) to Form 10-K.

Form 10-K/A for the Year Ended December 31, 2014

General

2. Please amend your Form 10-K/A to include the entire Item 11 executive compensation information. See Rule 12b-15 of the Exchange Act.

Item 11. Executive Compensation, page 3

Summary Compensation Table, page 3

3. In future filings, please include a footnote disclosing all assumptions made in valuing your executive officers' stock and option awards. See Instruction 1 to Item 402(n)(2)(v) and (vi) of Regulation S-K.
4. In future filings, please expand the narrative disclosure to your summary compensation table. In particular, please discuss the material factors relating to how the annual salaries, bonuses, and stock awards for your named executives were determined. For example, please disclose the performance criteria that the vesting of your stock option grants is based on. See Item 402(o) of Regulation S-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mr. Morgan F. Johnston  
GreenHunter Resources, Inc.  
June 19, 2015  
Page 3

You may contact David Korvin, Staff Attorney, at (202) 551-3236 or Craig Slivka, Special Counsel, at (202) 551-3729 with any questions.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief