



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

October 22, 2008

Mr. Howard E. Ehler  
Chief Financial Officer  
GeoResources, Inc.  
110 Cypress Station Drive, Suite 220  
Houston, TX 77090-1629

**Re: GeoResources, Inc.**  
**Form 10-KSB/A for Fiscal Year Ended December 31, 2007**  
**Filed April 3, 2008**  
**File No. 000-08041**

Dear Mr. Ehler:

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

Sincerely,

Chris White  
Branch Chief