



DIVISION OF  
CORPORATION FINANCE

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

September 15, 2010

Mr. Frank A. Lodzinski  
Chief Executive Officer  
GeoResources, Inc.  
110 Cypress Station Drive, Suite 200  
Houston, Texas 77090-1629

**Re: GeoResources, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 12, 2010**  
**File No. 0-08041**

Dear Mr. Lodzinski:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief