



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

December 22, 2009

**Via U.S. Mail and Fax (415-398-9227)**

Mr. J. Chris Steinhauser  
Chief Financial Officer  
GeoPetro Resources Company  
One Maritime Plaza, Suite 700  
San Francisco, CA 94111

**Re:   GeoPetro Resources Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 24, 2009**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2008**  
**Filed December 7, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009**  
**Filed May 11, 2009**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**Filed August 10, 2009**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2009**  
**Filed November 9, 2009**  
**File No. 001-16749**

Dear Mr. Steinhauser:

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

Sincerely,

H. Roger Schwall  
Assistant Director