



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2012

Stuart J. Doshi  
Chief Executive Officer and Chairman  
GeoPetro Resources Company  
150 California Street, Suite 600  
San Francisco, CA 94111

**Re: GeoPetro Resources Company  
Form 8-K  
Filed November 23, 2012  
File No. 001-16749**

Dear Mr. Doshi:

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 this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 8-K filed November 23, 2012

1. Please amend your filing to provide the disclosures required by Regulation S-K, Item 304(a)(1)(ii).
2. Please revise your disclosure to specifically state there were no disagreements with the former accountant during the two most recent fiscal years and subsequent interim period preceding the date the former accountant declined to stand for re-election. You may refer to Regulation S-K, Item 304(a)(1)(iv) for further guidance.
3. Your amended filing should include an updated letter from the former accountant as required by Regulation S-K, Item 304(a)(3), addressing your disclosures, as revised.

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

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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.

You may contact Shannon Buskirk at (202) 551-3717 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3311 with any other questions.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief