



DIVISION OF
CORPORATION FINANCE

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

April 1, 2011

Via E-Mail

Mr. J. Darby Seré
President and Chief Executive Officer
GeoMet, Inc.
909 Fannin, Suite 1850
Houston, TX 77010

**Re: GeoMet, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2009
Filed April 30, 2010
File No. 0-52155**

Dear Mr. Seré:

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

Sincerely,

/s/ Brad Skinner for

H. Roger Schwall
Assistant Director