

GeoMet, Inc.  
Form 8-K  
September 14, 2012

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

---

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported)

**September 14, 2012 (September 10, 2012)**

**GeoMet, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**001-32960**  
(Commission File Number)

**76-0662382**  
(I.R.S. Employer  
Identification Number)

**909 Fannin, Suite 1850**

**Houston, Texas, 77010**

(Address of principal executive offices)

Edgar Filing: GeoMet, Inc. - Form 8-K

(713) 659-3855

(Registrant's telephone number, including area code)

N/A

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

**SECTION 4 Matters Related to Accountants and Financial Statements**

**Item 4.01. Changes in Registrant's Certifying Accountant.**

(a) On September 10, 2012, the Company dismissed Deloitte & Touche LLP ( Deloitte ) as the independent registered public accounting firm for the Company and its subsidiaries, which was approved by the audit committee of the Company's board of directors.

Deloitte's reports on the Company's financial statements for the fiscal years ended December 31, 2011 and 2010 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principle.

During the Company's two most recent fiscal years and for the period from January 1, 2012 through September 10, 2012, there have been no disagreements (as described in Regulation S-K Item 304(a)(1)(iv)) with Deloitte on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Deloitte, would have caused Deloitte to make reference to the subject matter of the disagreement in connection with its reports on the Company's consolidated financial statements.

The Company provided to Deloitte the disclosure contained in this Current Report on Form 8-K and requested Deloitte to furnish a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made by the Company herein and, if not, stating the respects in which it does not agree. A copy of such letter is attached hereto as Exhibit 16.1.

(b) On September 11, 2012, the Company engaged Hein & Associates LLP ( Hein ) as the independent registered public accounting firm for the Company and its subsidiaries, which was approved by the audit committee of the Company's board of directors.

During the years ended December 31, 2011 and 2010 and for the period from January 1, 2012 through September 10, 2012, neither the Company nor anyone on its behalf consulted Hein regarding (i) the application of accounting principles to a specific completed or contemplated transaction, (ii) the type of audit opinion that might be rendered on the Company's financial statements, or (iii) any matter that was the subject of a disagreement or event identified in response to Item 304(a)(1) of Regulation S-K.

**SECTION 9 Financial Statements and Exhibits**

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

Edgar Filing: GeoMet, Inc. - Form 8-K

**Exhibit Number**

**Title of Document**

16.1

Letter from Deloitte & Touche LLP, dated September 14, 2012.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: September 14, 2012

**GeoMet, Inc.**  
(Registrant)

By:

Name:

Title:

/s/ Tony Oviedo

Tony Oviedo

Senior Vice President, Chief Financial Officer,  
Chief Accounting Officer and Controller

**Exhibit Index**

<b>Exhibit Number</b>	<b>Title of Document</b>
16.1	Letter from Deloitte & Touche LLP, dated September 14, 2012.