



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

April 6, 2009

By Facsimile and U.S. Mail

Mr. John Hiner
Chief Executive Officer
Geocom Resources Inc.
114 West Magnolia Street, Suite 413
Bellingham, WA 98225

**Re: Geocom Resources Inc.
Form 10-KSB for the Fiscal Year Ended June 30, 2007
Filed November 13, 2007
Form 10-KSB for the Fiscal Year Ended June 30, 2008
Filed December 3, 2008
Response Letter Dated November 20, 2008
Response Letter Dated March 6, 2009
File No. 000-49621**

Dear Mr. Hiner:

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

Sincerely,

Jill Davis
Branch Chief