



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

February 5, 2018

Via E-Mail

Stephen Smoot
President and Chief Executive Officer
GEO Point Resources, Inc.
1421 E. Pomona Street
Santa Ana, California 92705

**Re: Geo Point Resources, Inc.
Information Statement on Schedule 14C
Filed January 12, 2018
File No. 000-55150**

Dear Mr. Smoot:

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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

General

1. We note that your proposal to change the company's name is in connection with your acquisition of Tortec Group on December 4, 2017. Please revise your information statement to provide all of the information relating to Tortec and the acquisition that is required by Item 14 of Schedule 14A, including disclosure under Items 11, 13 and 14. See Item 1 of Schedule 14C and Note A to Schedule 14A.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Stephen Smoot
GEO Point Resources, Inc.
February 5, 2018
Page 2

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, me at (202) 551-3760 with any questions.

Sincerely,

/s/ Pamela Long

Pamela Long
Assistant Director
Office of Manufacturing and
Construction

cc: Via E-Mail
Robert N. Wilkinson, Esq.