



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

September 28, 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**

**Information Statement on Schedule 14C  
Filed July 30, 2018  
File No. 000-55150**

Dear Mr. Smoot:

We have completed our review of your filings. 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.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Branch Chief  
Office of Manufacturing and  
Construction

Cc: Via E-Mail  
Robert Wilkinson