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January 16, 2020

Thomas Oxenreiter  
Chief Financial Officer  
Geospatial Corp  
229 Howes Run Road  
Saver, PA 16055

Re: Geospatial Corp  
Form 10-K for Fiscal Year Ended December 31, 2018  
Filed April 16, 2020  
File No. 000-55937

Dear Mr. Oxenreiter:

We have completed our review of your filing. 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,

Division of

Office of Trade &

Corporation Finance

Services  
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