Report for "Dimensional analysis in general relativity and differential geometry", by P.G.L. Porta Mana.

In the newly submitted manuscript the author has responded to Main issues raised by me. Because of this, I recommend that this revised manuscript is suitable for publication.

Note however, I also found that the author has revised the original manuscript based not only on my points but also other points. I then have some suggestions on the resubmitted manuscript. These suggestions can be ignored if the author disagrees with me. However, I believe that these suggestions are helpful for the reader to avoid unnecessary misunderstandings.

General Points

The following are suggestions so that the reader avoids misunderstandings.

- On page 4 of the revised manuscript, the abbreviation "ISO" is written. To make its meaning clear, please write the complete expression for this.
- On page 5 of the revised manuscript, "two-dimensional spacetime" is introduced, where points on this space express temperature and specific entropy. In this case the word "spacetime" is inappropriate, because this space does not express space and time. Rather than the word "spacetime", "phase space" or another term is appropriate.
- On page 11 of the revised manuscript, "we don't assume the presence of any metric structure" has been written. Moreover, on page 12 of the revised manuscript, "If we raise any of their indices using a metric," Since the indices can be raised with a prescribed metric tensor, this pair of statements is confusing. Therefore I recommend that the author revises these sentences appropriately (These statements appeared in the previous manuscript).

I, as a referee, believe that the revised manuscript is suitable for publication.