

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 13, 2007

Ms. Tannya L. Irizarry  
Chief Financial Officer (Interim)  
GeneThera, Inc.  
3930 Youngfield Street  
Wheat Ridge, Colorado 80033

**Re: GeneThera, Inc.  
Item 4.02 Form 8-K/A filed November 30, 2007  
File No. 000-27237**

Dear Ms. Irizarry:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or revisions are unnecessary. In some of our comments, we ask you to provide us with information so we may better understand your disclosure.

Amendment 2 to Item 4.02 Form 8-K filed November 30, 2007

1. We did not see revisions to your disclosures in response to prior comment three. Please amend your filing to clarify whether management identified the errors described in your filing or your independent accountants advised management about the errors to the previously issued financial statements.
2. If you were advised by or received notice from your independent accountants about the need to take action to prevent future reliance on the previously issued audit report and completed interim reviews, disclose the date on which management was so advised or notified and provide a brief description of the information provided by your independent accountants. Refer to Item 4.02(b) of the General Instructions to Form 8-K.
3. In addition, provide your independent accountant with a copy of your disclosures and request your independent accountants to provide you with a letter addressed

to us stating whether they agree with your disclosures. Include the independent accountant's letter as an exhibit when you file your next amendment. Refer to General Instructions to Form 8-K, Items 4.02(b) and 4.02(c.)

4. Provide us with an estimated time-frame as to when you intend to file the Form 10-KSB/A for the period ended December 31, 2005.
5. In connection with responding to our comments, please provide in your letter, a statement from the company acknowledging that:
  - the company is responsible for the adequacy and accuracy of the disclosure in the filing;
  - staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing;
  - the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

\* \* \* \*

Please revise your filing and provide us the information requested within 5 business days of the date of this letter or tell us when you will provide a response prior to the expiration of the 5-day period. Please furnish a letter with your response that keys your response to our comments. Detailed letters greatly facilitate our review. You should file the letter on EDGAR under the form type label CORRESP. Please understand that we may have additional comments after reviewing your response to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that they have provided all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please do not hesitate to call me at (202) 551-3656.

Sincerely,

Ibolya Ignat  
Staff Accountant