



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2023

Tanya Irizarry  
Chief Financial Officer  
GeneThera Inc.  
3051 W. 105th Ave. #350251  
Westminster, CO 80035

**Re: GeneThera Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed April 14, 2022**  
**File No. 000-27237**

Dear Tanya Irizarry:

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 Corporation Finance  
Office of Life Sciences