



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 11, 2010

Mr. Richard Astrom  
Chief Executive Officer  
Genesis Capital Corporation of Nevada  
11415 NW 123 Lane  
Reddick, FL 32686

Re: **Genesis Capital Corporation of Nevada**  
**Form 8-K**  
**Filed February 2, 2010**  
**File No. 0-27831**

Dear Mr. Astrom:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Dave Walz  
Staff Accountant  
Office of Beverages, Apparel and  
Healthcare Services