



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

November 23, 2009

Mr. Gideon Taylor  
President and Chief Executive Officer  
Genesis Group Holdings, Inc.  
1 University Place, Suite #12-C  
New York, NY 10003

**RE: Genesis Group Holdings, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed April 17, 2009  
File No. 0-32037**

Dear Mr. Taylor:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief