



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