



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

April 26, 2010

By Facsimile and U.S. Mail

Mr. Brian Korney
Chief Financial Officer
Genoil Inc.
633 – 6 Avenue S.W. Suite 2020
Calgary, Alberta, Canada T2P 2Y5

Re: Genoil Inc.
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed July 1, 2009
Response Letter Dated March 22, 2010
File No. 000-50766

Dear Mr. Korney:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief