



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 3, 2009

Mr. Edward C. Dillon
Chief Executive Officer
Genesis Electronics Group, Inc.
5555 Hollywood Boulevard, Suite 303
Hollywood, Florida 33021

**Re: Genesis Electronics Group, Inc.
Item 4.01 Form 8-K
Filed October 20, 2009
File No. 333-118993**

Dear Mr. Dillon:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant