



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

Mail Stop 3030

March 31, 2010

Via U.S. Mail

Mr. Michael Hodges
President
Genesis Fluid Solutions Holdings, Inc. (formerly Cherry Tankers, Inc.)
6660 Delmonic Drive, Suite 242-D
Colorado Springs, CO 80919

**Re: Genesis Fluid Solutions Holdings, Inc. (formerly Cherry Tankers, Inc.)
Form 10-K for the year ended December 31, 2008
Filed February 19, 2009
File No. 333-148346**

Dear Mr. Hodges:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief