



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-4628

July 14, 2009

Via U.S. Mail and Facsimile

Sandra J. Hall  
President and CEO  
Eugenic Corp.  
1 King Street West  
Suite 1505  
Toronto, Ontario  
Canada, M5H 1A1  
Fax: 416.364.8244

**Re: Eugenic Corp.  
Registration Statement on Form 20-F  
Filed April 29, 2009  
File No. 0-53646**

Dear Ms. Hall:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Scott Rapfogel (212.400.6901)