

Via Facsimile and U.S. Mail  
Mail Stop 4720

November 24, 2009

Mark W. Reynolds  
Chief Financial Officer  
GeoVax Labs, Inc.  
1256 Briarcliff Road NE  
Atlanta, GA 30306

**Re: GeoVax Labs, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File Number: 000-52091**

Dear Mr. Reynolds:

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

Sincerely,

Joel N. Parker  
Accounting Branch Chief