

*Via Facsimile and U.S. Mail*  
Mail Stop 4720

March 8, 2010

Mark W. Reynolds  
Chief Financial Officer  
GeoVax Labs, Inc.  
1900 Lake Park Drive, Suite 380  
Smyrna, Georgia 30080

**Re: GeoVax Labs, Inc.**  
**Preliminary Proxy Statement**  
**Filed February 26, 2010, as amended March 5, 2010**  
**File No. 000-52091**

Dear Mr. Reynolds:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: T. Clark Fitzgerald III (Womble Carlyle Sandridge & Rice, PLLC)