

Mail Stop 3561

January 16, 2009

Mr. Jack Margareten  
Acting President and Chief Executive Officer  
Gen/Rx, Inc  
600 Woodmere Boulevard  
Woodmere, NY 11598

**Re: Gen/Rx, Inc  
Form 10-K for the Fiscal Year Ended  
December 31, 2007  
File No. 000-24496**

Dear Mr. Margareten:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services