

Mail Stop 3561

June 12, 2008

Monte E. Taylor, Jr.
Chief Executive Officer
GeneLink, Inc.
317 Wekiva Spring Rd, #200
Longwood, FL 32779

Re: GeneLink, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
File No. 000-30518

Dear Mr. Taylor:

We have completed our review of your Form 10-KSB 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