



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

February 5, 2010

Mr. Monte E. Taylor, Jr.  
Chief Executive Officer  
Genelink, Inc.  
317 Wekiva Springs Road, #200  
Longwood, FL 32779

**Re: Genelink, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 000-30518**

Dear Mr. Taylor:

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

Sincerely,

John Reynolds  
Assistant Director