

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

Mail Stop 3561

March 11, 2010

Mr. Richard Astrom Chief Executive Officer Genesis Capital Corporation of Nevada 11415 NW 123 Lane Reddick, FL 32686

Re: Genesis Capital Corporation of Nevada

Form 8-K

Filed February 2, 2010

File No. 0-27831

Dear Mr. Astrom:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Dave Walz Staff Accountant Office of Beverages, Apparel and Healthcare Services