

Mail Stop 3561

March 16, 2010

Richard Astrom, Chief Executive Officer
Genesis Capital Corporation of Nevada
7340 North Highway 27
Suite 218
Ocala, Florida 34482

**RE: Genesis Capital Corporation of Nevada
Annual Report on Form 10-K FYE September 30, 2009
Filed 12/29/09
File No. 0-27831**

Dear Mr. Astrom:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,
Assistant Director