

June 28, 2023

Thomas Zindrick, J.D.  
President and Chief Executive Officer  
Genelux Corporation  
2625 Townsgate Road, Suite 230  
Westlake Village, California 91361

Re: Genelux Corporation  
Registration

Statement on Form S-1

Filed June 28, 2023  
File No. 333-272966

Dear Thomas Zindrick:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Terren J. O Connor