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U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attn: Tracie Mariner
Vanessa Robertson
Jeffrey Gabor
Laura Crotty

**Re: Genelux Corporation
Registration Statement on Form S-1
Submitted June 24, 2022
CIK No. 0001231457**

Ladies and Gentlemen:

On behalf of Genelux Corporation (the “**Company**”), we are informing the staff of the Securities and Exchange Commission (the “**Commission**”) that the Company has included certain business and financial revisions and updates to its disclosures in an Amendment No. 1 to the Registration Statement on Form S-1 (the “**Amendment No. 1**”). Concurrently with the submission of this letter, the Company is filing the Amendment No. 1 with the Commission.

Please contact me at (858) 550-6044 or Christine Kim at (858) 550-6110 with any questions or further comments regarding the Amendment No 1.

Sincerely,

/s/ Jason Kent

Jason Kent
Cooley LLP

cc: Thomas Zindrick, Genelux Corporation
Christine Kim, Cooley LLP
Andrew M. Tucker, Nelson Mullins Riley & Scarborough LLP
Michael K. Bradshaw, Jr., Nelson Mullins Riley & Scarborough LLP

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