



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 7, 2010

Via US Mail and Facsimile: (317) 575-6195

Matthew R. Middendorf
Treasurer and Chief Financial Officer
Arcadia Resources, Inc.
9229 Delegates Row, Suite 260
Indianapolis, IN 46240

Re: Arcadia Resources, Inc.
Form 10-K for Fiscal Year Ended March 31, 2009
Filed July 14, 2009
File No. 000-32935

Dear Mr. Middendorf:

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

Sincerely,

/s/ Larry Spigel
Assistant Director