



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

April 9, 2010

Mr. Reginald Denny  
Chief Financial Officer  
Arkanova Energy Corporation  
2441 High Timbers Drive, Suite 120  
The Woodlands, Texas 77380

**Re: Arkanova Energy Corporation  
Form 10-K for the Fiscal Year Ended September 30, 2009  
Filed December 23, 2009  
File No. 000-51612**

Dear Mr. Denny:

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

Sincerely,

Mark C. Shannon  
Branch Chief