



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 9, 2008

Mr. Kumarakulasingam Suriyakumar  
President and Chief Executive Officer  
American Reprographics Company  
1981 N. Broadway, Suite 385  
Walnut Creek, California 94596

**RE: American Reprographics Company  
Form 10-K for the year ended December 31, 2007  
Filed February 27, 2008  
Supplemental Response provided December 5, 2008  
File No. 001-32407**

Dear Mr. Suriyakumar:

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

Sincerely,

Larry Spigel  
Assistant Director