



DIVISION OF  
CORPORATION FINANCE

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

November 6, 2014

Via E-mail

John E.D. Toth  
Chief Financial Officer  
ARC Document Solutions, Inc.  
1981 N. Broadway, Suite 385  
Walnut Creek, CA 94596

**Re: ARC Document Solutions, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2013  
Filed March 14, 2014  
Form 001-32407**

Dear Mr. Toth:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director