



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 1, 2010

Mr. David Roff  
Chief Executive Officer and Chief Financial Officer  
Arkson Neutraceuticals, Corp.  
27 Chicora Ave  
Toronto Ontario, Canada M5R 1T7

**Re: Arkson Neutraceuticals, Corp.  
Form 10-K for Fiscal Year Ended  
June 30, 2009  
Filed September 4, 2009  
Amendment filed March 1, 2010  
File No. 000-52458**

Dear Mr. Roff:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services