



DIVISION OF
CORPORATION FINANCE

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

October 4, 2010

By U.S. Mail and facsimile to 951-848-9520

Ms. Georgette Mathers
Chief Financial Officer
Atlas Therapeutics Corporation
11759 Crystal Avenue
Chino, CA 91710

**Re: Atlas Therapeutics Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 30, 2010
File No. 0-53298**

Dear Ms. Mathers:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/Andrew Mew

Andrew Mew
Accounting Branch Chief