



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2010

Kenneth A. Flatt, Jr., CEO  
Arcis Resources Corp. f/k/a Mountain Renewables, Inc.  
4320 Eagle Point Pkwy, Suite A  
Birmingham, AL 35242

**Re: Mountain Renewables, Inc.**  
**Form 8-K**  
**Filed November 19, 2010**  
**Form 8-K/A**  
**Filed December 9, 2010**  
**File No. 333-159577**

Dear Mr. Flatt:

We have completed our review of your Item 4.01 8-K and related filings and have no further comments at this time.

You may contact me at (202) 551-3732 with any questions.

Sincerely,

Melinda Hooker  
Staff Accountant