



DIVISION OF
CORPORATION FINANCE

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

January 19, 2011

Kenneth A. Flatt, Jr.
Chief Executive Officer
Arcis Resources Corporation
4320 Eagle Point Parkway
Suite A
Birmingham, AL 35242

**Re: Arcis Resources Corporation
Current Report on Form 8-K
Filed September 22, 2010
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 26, 2010
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
Filed May 14, 2010
Form 10-Q for the Fiscal Quarter Ended June 30, 2010
Filed July 13, 2010
File No. 333-159577
Form 10-Q for the Fiscal Quarter Ended September 30, 2010
Filed November 22, 2010
File No. 333-159577**

Dear Mr. Flatt:

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

Sincerely,

Pamela Long
Assistant Director