



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