



DIVISION OF
CORPORATION FINANCE

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

March 29, 2011

Via Email

Leonard N. Tarr
President
Tarcon Acquisitions I, Inc.
333 Earle Ovington Boulevard, Suite 608
Uniondale, New York 11553

**Re: Tarcon Acquisitions I, Inc.
Amendment No. 1 to Form 10
Filed March 16, 2011
File No. 000-54264**

Dear Mr. Tarr:

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

Sincerely,

/s/ Brigitte Lippmann for

H. Christopher Owings
Assistant Director

cc: Raymond S. Evans, Esq.
Via Email