



**Securities and Exchange Commission**

**Washington DC 20549**

**Division of Finance**

**Mr. Brian Cascio**

**Accounting Branch Chief**

**April 28, 2011**

**RE:ARCLAND ENERGY CORPORATION**

**Form 8K for Item 4.01**

**Filed April 12 ,2011**

**FILE#: 000-10315**

Dear Mr: Cascio

In response of your letter dated April 12, 2011. Arcland Energy (the company) is proceeding to file an amendment 8K/A; with the item 4.01 designation. The Audit Committee of the Company provide Whitley Penn (Audit firm) with a copy of this disclosure set forth under this Item 4.01 and requested that Whitley Penn furnish a letter ("Response Letter") addressed to the Securities & Exchange Commission stating whether or not it agrees with the above statements. Since the date of this request, the Company's president and CFO have made repeated attempts to communicate with Whitley Penn in order to obtain a copy of the Response Letter. As of the date of this filing, Whitley Penn has failed to provide a copy of the Response Letter to the Company. Accordingly, in an effort to remain compliant, the Company is filing this disclosure without the Response Letter as an attached exhibit. Company's CFO will be sending a letter to Whitley Penn making a follow-up request for the Response Letter. Immediately upon the Company's receipt of a copy of the Response Letter, the Company will amend this 8-K filing with the Response Letter attached thereto.

Yours sincerely,

A handwritten signature in blue ink, appearing to be "Rafael Pinedo", written over a horizontal line.

Rafael Pinedo, Chairman, Director  
Arcland Energy Corporation