



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 13, 2007

Mr. Brian Berchtold, CEO  
ALCiS Health, Inc.  
2001 gateway Place, Suite 520W  
San Jose, CA 95110

**Re:   ALCiS Health, Inc.**  
**Form 10SB/A3**  
**Filed July 13, 2007**  
**Form 8-K/A3 dated March 31, 2006**  
**Filed June 29, 2007**  
**Form 10-KSB for the year ended March 31, 2006**  
**Filed June 13, 2006**  
**Form 10-KSB for the year ended March 31, 2007**  
**Filed July 13, 2007**  
**File No. 0-51925**

Dear Mr. Berchtold:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Healthcare Services