

Mail Stop 3010

April 14, 2010

Mr. Dempsey K. Mork  
Chief Executive Officer  
Animal Cloning Sciences Inc  
55051 Riviera  
La Quinta, CA 92253

**Re: Animal Cloning Sciences Inc  
Form 10-K for the fiscal year ended December 31, 2008  
Filed January 25, 2010  
File No. 0-22934**

Dear Mr. Mork:

We issued a comment letter to the company on the Form 10-K for the fiscal year ended December 31, 2008 filed on January 25, 2010, with such letter dated January 27, 2010. As of the date of this letter, the comments within that letter remain outstanding and unresolved. We expect you to contact us by April 24, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding requests or contact us by April 24, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact the undersigned at 202.551.3694 if you have questions.

Sincerely,

Jonathan Wiggins  
Staff Accountant