



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

December 13, 2016

Jorge Avalos  
Chief Financial Officer  
ARC Document Solutions, Inc.  
1981 N. Broadway, Suite 385  
Walnut Creek, CA 94596

**Re: ARC Document Solutions, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed March 1, 2016  
File No. 001-32407**

Dear Mr. Avalos:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terry French for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications