



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 3, 2009

Mr. Jerry Pearing
Chief Executive Officer
Global Beverage Solutions, Inc.
1606 NW 23rd Ave.
Fort Lauderdale, FL 33311

Re: **Global Beverage Solutions, Inc**
Item 4.01 Form 8-K
Filed April 17, 2009
File No. 0-28027

Dear Mr. Pearing:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Dave Walz
Staff Accountant
Office of Beverages, Apparel and
Healthcare Services