



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

Mail Stop 4561

December 29, 2009

Tie Ming Li, President
Vita Spirits Corp.
Post Office 020 - Lu Yuan District
Chang Chun, Ji Lin
Chang Chun, China 130062

**Re: Vita Spirits Corp.
Preliminary Revised Information Statement on Schedule 14C
Filed December 28, 2009
File No. 333-136981**

Dear Mr. Li:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng
Special Counsel

cc: Via facsimile: (949) 660-9010
Thomas E. Stepp, Jr.
Stepp Law Corporation