



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

December 15, 2010

Thomas Willis
Chief Executive Officer
Great Spirits, Inc.
3230 Fall Creek Highway, Suite 206
Granbury, TX 76049

**Re: Great Spirits, Inc.
Form 8-K
Filed August 10, 2010
File No. 000-52997**

Dear Mr. Willis:

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

Sincerely,

/s/ Celeste M. Murphy

for Larry Spigel
Assistant Director

cc: Richard G. Satin, Esq.
Ruskin Moscou Faltischek, P.C.
Via facsimile: (516) 663-6714