



DIVISION OF
CORPORATION FINANCE

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

April 1, 2011

Mr. Thomas Willis
Chief Executive Officer
Great Spirits, Inc.
3107 Fall Creek Highway
Granbury, TX 76049

RE: Great Spirits, Inc.
Item 4.01 Form 8-K
Filed March 29, 2011
File No. 0-52997

Dear Mr. Willis:

We have completed our review of your Form 8-K and related filings and do not have any further comments at this time.

Sincerely,

Larry Spirgel
Assistant Director