



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 Spigel  
Assistant Director