



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2011

Geoff Williams  
Chief Executive Officer  
Greyhound Commissary, Inc.  
2681 East Parleys Way, Suite 204  
Salt Lake City, UT 84109

**Re: Greyhound Commissary, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed April 28, 2010**  
**Preliminary Revised Information Statement on Schedule 14C**  
**Filed January 12, 2011**  
**File No. 000-53529**

Dear Mr. Williams:

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

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via facsimile: (801) 733-0808  
Leonard E. Nielson, Esq.  
Leonard E. Nielson, PC