

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: <u>Via facsimile: (949) 660-9010</u> Thomas E. Stepp, Jr. Stepp Law Corporation