



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 11, 2008

Mr. Jim Can  
Chief Executive Officer  
BWI Holdings, Inc.  
3915 – 61<sup>st</sup> Ave.  
Calgary, Alberta, Canada, T2C 1V5

**Re: BWI Holdings, Inc. (formerly Gray Creek Mining Inc.)  
Item 4.01 Form 8-K  
Filed December 3, 2008  
File No. 333-145471**

Dear Mr. Can:

We have completed our review of your Item 4.01 Form 8-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director