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April 20, 2001

Securities and Exchange Commission
450 5th Street N.W.
Washington, D.C. 20549

Re: Great Expectations and Associates, Inc.
Form 10QSB for quarter ended January 31, 2001

Dear Sir Or Madam:

Pursuant to your comment letter dated March 26, 2001, please note the following:

Form 10-QSB for the quarter ended 1/31/01
Balance Sheet

10. The column captioned "January 31, 2000" has been deleted. Additionally, the amount recorded for due to stock holders as of 10/31/00 has been reconciled to the 10/31/00 audited balance sheet in Form SB-2.

Statement of Loss and Accumulated Deficit

11. The amount recorded for accounting expenses in the cumulative column have been reconciled to the same line item in Form SB-2.

Thank you for your time and consideration in this matter. Please do not hesitate to contact me if you require further information.

Very truly yours,

/s/ Jody M. Walker

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