



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

September 10, 2007

Mr. Dennis LaVorgna  
Chief Financial Officer  
VOS International, Inc.  
13000 Danielson Street, Suite J  
Poway, California 92064

**RE: VOS International, Inc.**  
**Form 10-KSB for the year ended September 30, 2006**  
**File No. 0-27145**

Dear Mr. LaVorgna:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Branch Chief