

Mail Stop 4561

August 5, 2009

John Kinney  
Chief Executive Officer  
Vision Global Solutions, Inc.  
20400 Stevens Creek Blvd., Suite 700  
Cupertino, CA 95014

**Re: Vision Global Solutions, Inc.  
Form 10-KSB for the Fiscal Year Ended March 31, 2008  
Filed June 30, 2008  
File No. 000-31104**

Dear Mr. Kinney:

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

Sincerely,

Patrick Gilmore  
Accounting Branch Chief