



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2013

Via E-Mail

Todd Waltz  
Vision Global Solutions, Inc.  
20400 Stevens Creek Blvd., Suite 700  
Cupertino, California 95014

**Re: Vision Global Solutions, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed September 18, 2013  
File No. 000-31104**

Dear Mr. Waltz:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

cc: Via E-Mail  
Lauren Hunt, Esq.  
Vinson & Elkins LLP