



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2011

William Marginson  
Chief Executive Officer  
Vois, Inc.  
8709 Hunters Green Drive  
Suite 300  
Tampa, Florida 33647

**Re: Vois, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2010**  
**Filed December 23, 2010**  
**File No. 000-33035**

Dear Mr. Marginson:

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

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief