



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

September 4, 2008

Mr. J.D. Gardner
Chief Financial Officer
Visual Management Systems, Inc.
1000 Industrial Way North, Suite C
Toms River, New Jersey 08755

Re: Visual Management Systems, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed April 16, 2008
File No. 333-133936

Dear Mr. Gardner:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief