

Mail Stop 3561

January 26, 2010

Antti William Uusiheimala  
President  
Vision Acquisition III, Inc.  
20 West 55<sup>th</sup> Street 5<sup>th</sup> Floor  
New York, NY 10019

**Re: Vision Acquisition III, Inc.  
Form 10-K for Fiscal Year Ended  
September 30, 2009  
Filed December 29, 2009  
File No. 000-52733**

Dear Mr. Uusiheimala:

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

Sincerely,

Brian K. Bhandari  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Health Care Services