

Mail Stop 3010

February 16, 2010

VIA U.S. MAIL and Fax (310) 454 - 6658

Lawrence Weisdorn  
Chief Financial Officer  
Vision Industries Corp.  
17383 W. Sunset Blvd.  
Suite A290  
Pacific Palisades, CA 90272

**Re: Vision Industries Corp.  
Form 10-K/A for Fiscal Year Ended  
December 31, 2008  
Filed December 4, 2009  
Form 10-Q for Quarterly Period Ended  
September 30, 2009  
Filed November 23, 2009  
File No. 000-53315**

Dear Mr. Weisdorn:

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

Sincerely,

Kevin Woody  
Branch Chief