



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2013

Via E-mail

Mr. Martin Schuermann  
Chief Executive Officer  
Vision Industries Corp.  
879 W. 190 St., Suite 147  
Gardena, CA 90248

**Re: Vision Industries Corp.**  
**Form 10-K for the Year Ended December 31, 2011**  
**Filed April 18, 2012**  
**File No.: 000-53315**

Dear Mr. Schuermann:

We have completed our review of your filings. 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 filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief