



DIVISION OF
CORPORATION FINANCE

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

December 23, 2014

Via E-mail

Mario Faraone
President
Virtual Sourcing, Inc.
1200 G St. NW, Suite 800
Washington, DC 21046

**Re: Virtual Sourcing, Inc.
Amendment No. 7 to Registration Statement on Form S-1
Filed December 18, 2014
File No. 333-194254**

Dear Mr. Faraone:

We have reviewed the amendment to your registration statement and have the following comments.

General

1. We reissue comment two of our letter dated December 9, 2014. Please disclose in the prospectus that Norman Birmingham is not a promoter, or in any other way an affiliate of the Company. Please refer to Rule 408 of Regulation C of the Securities Act of 1933.
2. We note your response to comment 5 of our letter dated December 9, 2014. Please revise your table of beneficial ownership accordingly.

You may contact Jeff Gordon, Staff Accountant, at 202-551-3866 or Kevin Stertz, Staff Accountant, at 202-551-3723 if you have questions regarding comments on the financial statements and related matters. Please contact David Korvin, Staff Attorney, at 202-551-3236 or Craig Slivka, Special Counsel, at 202-551-3729 with any other questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long
Assistant Director

cc: Via E-mail
Kenneth Bart
Bart and Associates LLC