



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

July 16, 2008

**Via U.S. Mail and Fax (949) 252-2190**

Ms. Denise Deng  
Chief Financial Officer  
Largo Vista Group, Ltd.  
4570 Campus Drive  
Newport Beach, CA 92660

**Re: Largo Vista Group, Ltd.  
Form 10-KSB for the Fiscal Year Ended December 31, 2007  
Filed April 14, 2008  
File No. 0-30426**

Dear Ms. Deng:

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

Sincerely,

/s/ Chris White

Chris White  
Branch Chief