

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

Mail Stop 6010

September 10, 2007

Mr. Dennis LaVorgna Chief Financial Officer VOS International, Inc. 13000 Danielson Street, Suite J Poway, California 92064

RE: VOS International, Inc.

Form 10-KSB for the year ended September 30, 2006

File No. 0-27145

Dear Mr. LaVorgna:

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

Sincerely,

Kevin L. Vaughn Branch Chief