



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 12, 2008

via U.S. mail and facsimile

Mr. Jason Gonzalez
Visual Management Systems, Inc.
1000 Industrial Way North Suite C
Toms River, NJ 08775

**Re: Visual Management Systems, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed February 20, 2008
File No. 333-148309
Supplemental Response Letter dated April 17, 2008**

Dear Mr. Gonzalez:

We have limited the review of your supplemental response to those issues identified in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We acknowledge receipt of your supplemental response but do not agree. We reissue prior comment 4 of our March 5, 2008 letter and await your amendment.
2. We remind you of comments 1-3 of our March 5, 2008 letter and await your response and revisions in your next amendment.
3. We note the filing of the form 10-KSB for the fiscal year ended 2007. Please update your registration statement accordingly when next you file an amendment.

Mr. Gonzalez
Visual Management Systems, Inc.
May 12, 2008
Page 2

4. Please be advised that, prior to effectiveness of this registration statement, you must provide the pro-forma financial statements required in connection with the Form 8-K filed April 8, 2008.

Closing Comments

As appropriate, please amend the above filing in response to these comments. You may wish to provide us with a marked copy of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Mr. Gonzalez
Visual Management Systems, Inc.
May 12, 2008
Page 3

Please contact Mellissa Campbell Duru at (202) 551-3757 or me at (202) 551-3611 with any questions. Direct all correspondence to the following ZIP code: 20549-7010.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: Philip Forlenza, Esq. (via facsimile)
(732) 224-6599
A. Parker
J. O'Brien
J. Davis
M.Duru