May 15, 2006

Ms. Nancy M. Morris
Secretary
United States Securities and Exchange Commission
100 F Street NE
Washington, DC 20549

RE: Petition by Pink Sheets, LLC (the “Pink Sheets”) dated April 24, 2006 (the “Petition”) to the United States Securities and Exchange Commission (the “SEC”) regarding disclosure to protect the public from unlawful and deceptive securities promotions

Dear Ms. Morris:

The purpose of this letter is to request that Visitalk Capital Corporation (“VCC”) be placed on the notification list in the event that the SEC holds hearings on or requests comments on the Petition. VCC specializes in investing in very small companies, many of which trade on the market facilitated by the Pink Sheets or on the OTC Bulletin Board.

VCC agrees that disclosure is critical to investors making informed decisions about making a particular investment and that one method of addressing this issue is covered in the Petition. However, VCC believes that there should be multiple sources of such information and that what the Pink Sheets is actually proposing finally appears in page 11 of its letter -- that the SEC establish a monopoly for the Pink Sheets in such information dissemination. We think a monopoly of this type is bad public policy. As specified on the Pink Sheets web site the cost of a company availing itself of the Pink Sheets News Service is currently not immaterial:

**Pricing**

- Financial Reports - There is an annual fee of $499.95, which permits subscribers to post unlimited Financial Reports throughout the year. This fee is non-refundable and automatically renewable;
- News Releases - Subscribers can publish News Releases through the Pink Sheets News Service for $99.95 per release;
- There is a one-time, non-refundable, $199.99 account verification and set up fee for all new subscribers.

Once the monopoly is established what would keep the Pink Sheets from raising its prices for its News Service hindering capital formation for smaller companies.
As one alternative, we suggest that the SEC, already acknowledged as the place to find information on companies reporting under the Exchange Act and other disclosure acts, create a format to allow the suggested voluntary or involuntary posting of other “public company” information. Such postings could be via the Edgar system although allowing postings using an easier to access format such as Adobe’s “pdf” format would make such postings easier for companies and users. This concept is not proposed to mean that the Pink Sheets News Service would not compete with the SEC service by supplying better and complementary services to investors seeking information but that the Pink Sheets would not have a monopoly.

Under my proposal, the Pink Sheet’s service would be very similar to the complementary Internet sites that supply the Edgar information such a Free Edgar.com or 10-K Wizard. Both make SEC filings easier to use then the Edgar site for a fee and I would assume may also allow access to this other proposed information. The Pink Sheets could offer more services to companies for a fee.

Another alternative would be to “authorize” multiple news dissemination sites. I assume that at the very least MSN, Yahoo and Google would be eager to be licensed if not other providers. The Pink Sheets or other markets could post “links” to these sites specified by the companies seeking to disseminate information.

It seems to VCC that the government has a vested interest in efficient capital formation as well as promoting full disclosure, that the SEC already has the infrastructure to maintain a data base on this other information and that adoption of a strategy of being the “place” to find public company information in any form would be worthwhile if not necessarily exclusive.

Please put VCC on any notification list as the Petition is addressed by the SEC so we may comment further on proposals.

Very truly yours,

[Signature]

Michael S. Williams
President