



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 10, 2008

Mrs. Heung Hung Lee
Chief Financial Officer
Creative Vistas, Inc.
2100 Forbes Street, Unit 8-10
Whitby, Ontario, Canada L1N 9T3

RE: Creative Vistas, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 31, 2008

Form 10-Q for the Quarterly Periods Ended June 30, 2008
File No. 0-30585

Dear Mrs. Lee:

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

Sincerely,

Larry Spigel,
Assistant Director