



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

April 20, 2011

Mr. Ray A. Smith
CEO and President
Trycera Financial, Inc.
18200 Von Karman Ave, Suite 850
Irvine, CA 92612

Re: Trycera Financial, Inc.
Item 4.01 Form 8-K
Filed April 18, 2011
File No. 0-30872

Dear Mr. Smith:

We note that your financial statements for the year ended December 31, 2009 were audited by Chisholm, Bierwolf, Nilson & Morrill, LLC. Effective April 8, 2011, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of Chisholm, Bierwolf, Nilson & Morrill, LLC. You can find a copy of the order at <http://pcaobus.org/Enforcement/Decisions/Documents/Chisholm.pdf>.

As Chisholm, Bierwolf, Nilson & Morrill, LLC is no longer registered with the PCAOB, you may not include its audit reports or consents in your filings with the Commission. If Chisholm, Bierwolf, Nilson & Morrill, LLC audited a year that you are required to include in your filings with the Commission, you should have a firm that is registered with the PCAOB re-audit that year.

Please amend your Form 8-K filed on April 18, 2011 to include all of the information required by Item 4.01 of Form 8-K and Item 304 of Regulation S-K. In providing this information, please also indicate that the PCAOB has revoked the registration of your prior auditor, Chisholm, Bierwolf, Nilson & Morrill, LLC. We believe the revocation of the accountant's PCAOB registration and the reasons thereto would likely be information necessary to make the required statements – whether the former accountant resigned, declined to stand for re-election or was dismissed – in light of the circumstances under which they are made not misleading.

If you are unable to obtain an Exhibit 16 letter from Chisholm, Bierwolf, Nilson & Morrill, LLC please disclose this fact in the Form 8-K.

Once you explain Chisholm, Bierwolf, Nilson & Morrill, LLC's registration revocation in an Item 4.01 Form 8-K, you do not need to repeat this disclosure in your next Form 10-K.

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Your amended Form 8-K should be filed within four business days of receipt of this letter. Please tell us how you intend to address any re-audit requirements no later than May 3, 2011. Please file your response letter on EDGAR as correspondence. If you have any questions, please contact Michael Volley, Staff Accountant, at 202-551-3437.

Sincerely,

Michael Volley
Staff Accountant