



DIVISION OF  
CORPORATION FINANCE

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

April 28, 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**  
**Item 4.01 Form 8-K/A**  
**Filed April 26, 2011**  
**File No. 0-30872**

Dear Mr. Smith:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael Volley  
Staff Accountant