



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

June 15, 2009

Michael Giannetto  
Chief Financial Officer  
VistaPrint Limited  
Canon's Court  
22 Victoria Street  
Hamilton, HM 12  
Bermuda

**Re: VistaPrint Limited**  
**Forms 10-K and 10-K/A for fiscal year ended June 30, 2008**  
**Filed August 29, 2008 (10-K/A filed October 8, 2008/June 12, 2009)**  
**File No. 000-51539**

Dear Mr. Giannetto:

We have completed our review of your Forms 10-K and 10-K/A for fiscal year ended June 30, 2008 and have no further comments at this time.

Sincerely,

Daniel Morris  
Attorney-Advisor