



DIVISION OF
CORPORATION FINANCE

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

Mr. Joseph Meuse
President
Fresca Worldwide Trading Corporation
360 Main Street
Washington, VA 22747

September 21, 2009

**Re: Fresca Worldwide Trading Corporation
Item 4.01 Form 8-K
Filed August 10, 2009, as amended August 25, 2009 and September 16, 2009
File No. 333-145882**

Dear Mr. Meuse:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Michael Henderson
Staff Accountant