



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