



DIVISION OF
CORPORATION FINANCE

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

March 1, 2011

Joseph W. Saunders
Chief Executive Officer
Visa, Inc.
P.O. Box 8999
San Francisco, CA 94128-8999

Re: Visa, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2010
Filed on November 19, 2010
Form 8-K
Filed on November 15, 2010
File No. 001-33977

Dear Mr. Saunders:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig D. Wilson
Senior Assistant Chief Accountant