

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

DIVISION OF CORPORATION FINANCE

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