

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

Mail Stop 4561

June 6, 2016

Charles W. Scharf Chief Executive Officer Visa Inc. P.O. Box 8999 San Francisco, CA 94128

Re: Visa Inc.

Form 8-K filed January 28, 2016 Form 8-K filed December 2, 2015

File No. 001-33977

Dear Mr. Scharf:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen

Kathleen Collins Accounting Branch Chief Office of Information Technologies and Services