



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

March 6, 2017

Via E-Mail

Vasant M. Prabhu  
Chief Financial Officer  
Visa Inc.  
P.O. Box 8999  
San Francisco, CA 94128

**Re: Visa Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2016**  
**Filed November 15, 2016**  
**File No. 1-33977**

Dear Mr. Prabhu:

We refer you to our comment letter dated February 9, 2017 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Jim Hoffmeister  
Corporate Controller and Chief Accounting Officer  
Visa Inc.

Barbara Jacobs  
Assistant Director  
Division of Corporation Finance