



DIVISION OF  
CORPORATION FINANCE

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

August 12, 2010

Ford Sinclair  
Chief Executive Officer  
VisiTrade, Inc.  
2038 Corte Del Nogal, Suite 110  
Carlsbad, California 92011

**Re: VisiTrade, Inc.  
Amendment No. 3 to Form 10  
Filed July 26, 2010  
Forms 10-K and 10-K/A for Fiscal Year Ended December 31, 2009  
Filed June 16, July 26, 2010, and August 4, 2010, respectively  
File No. 000-52982**

Dear Mr. Sinclair:

We have completed our review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director