



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

April 24, 2009

Via Mail and Fax

Brian Kitts
Chief Executive Officer, President and Chief Financial Officer
Brisam Corporation
500 N. Rainbow Blvd., Suite 300
Las Vegas, NV 89107

RE: Brisam Corporation
Form 10-K for the Year Ended December 31, 2007
File Number: 033-55254-39

Dear Mr. Kitts:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Lyn Shenk
Branch Chief