

VISA

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Date: April 30, 2009

04/30/09 PM 12:31

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption

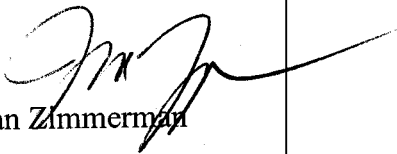
Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Visa Inc.
2. Employer Address: P.O. Box 8999, San Francisco, CA 94128
3. Employer EIN: 26-0267673
4. Each plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees who are employed by members of the Visa Inc. controlled group of corporations.
5. Number of plans: 3
6. Number of employees in each plan: 539, 142, 344

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



Joan Zimmerman

Senior Business Leader

650-432-2240

VISA

Visa
P.O. Box 194607
San Francisco, CA 94119-4607
U.S.A.

SAN FRANCISCO, CALIFORNIA



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200 Constitution Ave N.W.
Washington, DC 20210

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE
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