March 1, 2010

*VIA FACSIMILE AND U.S. MAIL*

Scott E. Sayre

Vice President – General Counsel & Secretary

Viad Corp

1850 North Central Avenue, Suite 800

Phoenix, Arizona 85004

**Re: Viad Corp**

**Form 10-K for Fiscal Year Ended December 31, 2008**

**Filed February 27, 2009**

**Definitive Proxy Statement on Schedule 14A**

**Filed April 3, 2009**

**File No. 001-11015**

Dear Mr. Sayre:

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

Sincerely,

H. Christopher Owings

Assistant Director