

Mail Stop 4561
via fax (773) 961-2990

January 2, 2009

Matthew V. Booty
Interim President and Chief Executive Officer
Midway Games, Inc.
2704 West Roscoe Street
Chicago, Illinois 60618

**Re: Midway Games, Inc.
Form 10-K and 10-K/A for the Fiscal Year Ended
December 31, 2007
Filed March 13, 2008 and April 29, 2008, respectively
File No. 0-12367**

Dear Mr. Booty:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief