

Mail Stop 4561

February 1, 2007

Mr. William Keiper  
Chief Executive Officer and President  
Hypercom Corporation  
2851 West Kathleen Road  
Phoenix, Arizona 85053

**Re: Hypercom Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Quarterly Period Ended March 31, 2006**  
**Form 10-Q for the Quarterly Period Ended June 30, 2006**  
**Form 10-Q for the Quarterly Period Ended September 30, 2006**  
**File No. 001-13521**

Dear Mr. Keiper:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief