

Mail Stop 4561

July 16, 2008

Philippe Tartavull  
Chief Executive Officer and President  
Hypercom Corporation  
2851 West Kathleen Road  
Phoenix, AZ 85053  
(602) 504-5000

**Re: Hypercom Corporation**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed March 14, 2008**  
**File No. 001-13521**

**Definitive Proxy Statement on Schedule 14A**  
**Filed April 30, 2008**  
**File No. 001-13521**

Dear Mr. Tartavull:

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,

Stephen Krikorian  
Accounting Branch Chief