

Mail Stop 3561

September 14, 2006

Via Fax & U.S. Mail

Mr. Darren Richardson
President and Chief Executive Officer
7480 Mission Valley Road, Suite 101
San Diego, California 92108

Re: Mad Catz Interactive, Inc.
Form 10-K for the year ended March 31, 2006
Filed June 28, 2006
File No. 001-14944

Dear Mr. Talbot:

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

Sincerely,

Linda Cvrkel
Branch Chief