



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

December 22, 2010

Via U.S. Mail

Mr. Darren Richardson, Chief Executive Officer
Mad Catz Interactive, Inc.
7480 Mission Valley Road, Suite 101
San Diego, California 92108

Re: Mad Catz Interactive, Inc.
Form 10-K for the fiscal year ended March 31, 2010
Filed June 11, 2010
Form 10-K/A for the fiscal year ended March 31, 2010
Filed July 30, 2010
Form 10-Q for the fiscal quarter ended June 30, 2010
Filed August 5, 2010
File No. 001-14944

Dear Mr. Richardson:

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

Sincerely,

Linda Cvrkel
Branch Chief