

Mail Stop 3010

May 27, 2010

VIA U.S. MAIL

Eric Narowski
Interim Chief Financial Officer
Harris Interactive Inc.
161 Sixth Avenue
New York, NY 10013

**Re: Harris Interactive Inc.
Form 10-K for Fiscal Year Ended
June 30, 2009
Filed August 31, 2009
Form 10-Q for Quarterly Period Ended
December 31, 2009
Filed February 2, 2010
File No. 000-27577**

Dear Mr. Narowski:

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

Sincerely,

Robert Telewicz
Senior Staff Accountant