

December 6, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (317) 298-8924

Mr. William R. Donaldson  
Chief Executive Officer and  
Chief Financial Officer  
Interactive Motorsports and Entertainment Corp.  
5624 West 73<sup>rd</sup> Street  
Indianapolis, IN 46278

**Re: Interactive Motorsports and Entertainment Corp.  
Form 10-K for the year ended December 31, 2004  
Filed March 29, 2005  
File No. 000-30771**

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

Sincerely,

Steven Jacobs  
Associate Chief Accountant