



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

November 18, 2008

Mr. William R. Donaldson  
Chairman of the Board and Chief Executive Officer  
Interactive Motorsports and Entertainment Corp.  
5624 West 73<sup>rd</sup> Street  
Indianapolis, Indiana 46278

**Re: Interactive Motorsports and Entertainment Corp.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed June 17, 2008  
Form 10-Q for Fiscal Quarter Ended March 31, 2008  
Filed June 18, 2008  
File No. 0-30771**

Dear Mr. Donaldson:

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

Sincerely,

William H. Thompson  
Branch Chief