



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2011

Via E-mail

Mr. Peter Vasko  
Chief Executive Officer and Director  
Hardwired Interactive, Inc.  
1078 Budapest  
Marek Jozsef utca 35  
Hungary

**Re: Hardwired Interactive, Inc.  
Item 4.01 Form 8-K  
Filed November 14, 2011  
File No. 333-60880**

Dear Mr. Vasko:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Joel Parker

Joel Parker  
Accounting Branch Chief