



DIVISION OF
CORPORATION FINANCE

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

March 2, 2011

Gareb Shamus
President and Chief Executive Officer
Wizard World, Inc.
1350 Avenue of the Americas, 2nd Floor
New York, NY 10019

**Re: Wizard World, Inc.
Item 4.01 Form 8-K
Filed February 8, 2011
File No. 000-33383**

Dear Mr. Shamus:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jamie Kessel

Jamie Kessel
Staff Accountant