



DIVISION OF  
CORPORATION FINANCE

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

July 2, 2012

Via E-Mail

Mr. Michael Mathews  
Chairman  
Wizard World, Inc.  
1350 Avenue of the Americas, 2<sup>nd</sup> Floor  
New York, New York 10019

**Re: Wizard World, Inc.  
Form 8-K/A  
Filed June 29, 2012  
File No. 000-33383**

Dear Mr. Mathews:

We note that you have amended your Form 8-K on June 29, 2012 in response to our comment letter dated May 16, 2012. Your response does not appear to address the concerns highlighted in our comments in a substantive way. We will not perform a detailed examination of the Form 8-K/A or your response because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies. Without appropriate responses to our comments and draft disclosure we are unable to review your response in a meaningful way. Therefore, please provide a response which addresses our comments. To the extent that outstanding matters will be addressed in subsequent amendments to your Form 8-K or subsequent filings of Forms 10-K for 2010 and 2011, please provide draft disclosure and a timeline for the filing of those documents.

You may contact Adam F. Turk at (202) 551-3657 if you have any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director