



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 14, 2009

Mr. Henry N. Adorno
Vice Chairman
HSW International, Inc.
One Capital City Plaza
3350 Peachtree Road, Suite 1600
Atlanta, GA 30326

RE: HSW International, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 31, 2009
File No. 001-33720

Dear Mr. Adorno:

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

Sincerely,

/s/ Larry Spiegel

Larry Spiegel
Assistant Director

cc: By facsimile to (919) 781-4865
Donald Reynolds
(Wyrick Robbins Yates & Ponton LLP)