

Mail Stop 4561

June 22, 2007

Edward K. Zinser
Executive Vice President and
Chief Financial Officer
THQ Inc.
29903 Agoura Road
Agoura Hills, CA 91301

**Re: THQ Inc.
Form 10-K/A for the Fiscal Year Ended
March 31, 2006
Filed May 30, 2007
File No. 000-18813**

Dear Mr. Zinser:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief