

Mail Stop 4561

May 21, 2009

Brian J. Farrell  
Chief Executive Officer  
THQ Inc.  
29903 Agoura Road  
Agoura Hills, CA 91301

**Re: THQ Inc.  
Form 10-K For The Fiscal Year Ended March 31, 2008  
Filed May 28, 2008  
File No. 000-18813**

Dear Mr. Farrell:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief