

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