



DIVISION OF
CORPORATION FINANCE

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

May 5, 2011

Paul J. Pucino
Chief Financial Officer
THQ Inc.
29903 Agoura Road
Agoura Hills, CA 91301

Re: THQ Inc.
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed June 4, 2010
File No. 001-15959

Dear Mr. Pucino:

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,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief