



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

March 20, 2007

Mr. Karl Redekopp  
Chief Financial Officer  
International Commercial Television, Inc.  
10245 Sunrise Place NE  
Bainbridge Island, WA

**Re: International Commercial Television, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Filed March 31, 2006  
Forms 10-QSB for Fiscal Quarters Ended  
March 31, 2006, June 30, 2006 and September 30, 2006  
File No. 0-49638**

Dear Mr. Redekopp:

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

Sincerely,

William Thompson  
Branch Chief