

Mail Stop 3561

October 7, 2008

By U.S. Mail

Mr. Karl Redekopp
Chief Financial Officer
International Commercial Television, Inc.
10245 Sunrise Place NE
Bainbridge Island, WA 98110

**Re: International Commercial Television, Inc.
Form 10-KSB for the Year Ended December 31, 2007
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
Accounting Branch Chief