



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 29, 2008

Mr. Kelvin Claney  
Chief Executive Officer  
International Commercial Television, Inc.  
299 Madison Avenue N.  
Suite C  
Bainbridge Island, WA 98110

**Re: International Commercial Television, Inc.**  
**Item 4.02 Form 8-K**  
**Filed December 17, 2008**  
**File No. 0-49638**

Dear Mr. Claney:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Adam Phippen  
Staff Accountant