



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 25, 2010

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 February 26, 2010
Amendment No. 1 to Item 4.02 Form 8-K
Filed March 9, 2010
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,

William Thompson
Branch Chief