



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

DIVISION OF
CORPORATION FINANCE

September 22, 2010

Richard Ransom
Chief Financial Officer
International Commercial Television, Inc.
299 Madison Ave. N. Suite C
Bainbridge Island, WA 98110

**Re: International Commercial Television, Inc.
Item 4.01 Form 8-K
Filed August 18, 2010
File No. 0-49638**

Dear Mr. Ransom:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief