



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