



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2011

Richard Ransom  
Chief Financial Officer  
International Commercial Television Inc.  
487 Devon Park Drive, Suite 212  
Wayne, Pennsylvania 19087

**Re: International Commercial Television Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed June 22, 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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief