



DIVISION OF
CORPORATION FINANCE

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

October 4, 2010

Edwin Molina
President
USA Video Interactive Corp.
1224 Mill Street, Bldg 2 – Suite 117
East Berlin, CT 06023

**Re: USA Video Interactive Corp.
Item 4.01 Form 8-K
Filed August 16, 2010
Item 4.01 Form 8-K/A
Filed September 24, 2010
File No. 0-29651**

Dear Mr. Molina:

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

Sincerely,

James A. Allegretto
Sr. Assistant Chief Accountant