

Via U.S. Mail and Fax
Mr. Murray Williams
Chief Financial Officer
Interactive Television Networks, Inc.
28202 Cabot Rd
Suite 300
Laguna Niguel, California 92677

October 14, 2005

RE: Interactive Television Networks, Inc.
Form 10-KSB for the fiscal year ended April 30, 2005
File No. 000-50122

Dear Mr. Williams:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

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