



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2010

Greg Trevor  
Chief Financial Officer  
Convenience TV Inc.  
248 Main Street  
Venice, CA 90291

**Re: Convenience TV Inc.  
Form 10-Q for Quarterly Period Ended  
June 30, 2010  
Filed August 23, 2010  
File No. 333-157066**

Dear Mr. Trevor:

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

Sincerely,

Kevin Woody  
Branch Chief