



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

DIVISION OF
CORPORATION FINANCE

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