



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 5, 2017

Paul Feldman  
Chief Executive Officer  
Force Protection Video Equipment Corp.  
130 Iowa Lane, Suite 102  
Cary, NC 27511

**Re: Force Protection Video Equipment Corp.  
Form 10-K for the Fiscal Year Ended April 30, 2016  
Filed June 27, 2016  
File No. 0-55519**

Dear Mr. Feldman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Eric P. Littman, Legal Counsel