



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

DIVISION OF  
CORPORATION FINANCE

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