

Mail Stop 3561

March 23, 2009

Keith R. Stewart  
Chief Executive Officer  
ValueVision Media, Inc.  
6740 Shady Oak Road  
Eden Prairie, MN 55344

**Re: ValueVision Media, Inc.  
Form 10-K for Fiscal Year Ended February 2, 2008  
Filed April 29, 2008  
File No. 000-20243**

Dear Mr. Stewart:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director