

August 31, 2016

Mr. Larry Spigel, Assistant Director  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Mail Stop 3720  
Washington, D.C. 20549

Re: K VH Industries, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed March 14, 2016  
File No. 000-28082

Dear Mr. Spigel:

Per my discussion yesterday with Paul Fischer, Staff Attorney, this letter is to confirm that the staff of the Securities and Exchange Commission has approved the request of K VH Industries, Inc. to extend until September 30, 2016 the due date for our response to your comment letter dated August 25, 2016 due to our recent engagement of an interim Chief Financial Officer.

Thank you very much for providing us this extension of time.

Sincerely,

/s/ Felise B. Feingold

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Felise B. Feingold  
Vice President and General Counsel

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