



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 23, 2008

Mr. Eddie Cheung Wai Hung
Chief Financial Officer
Innocom Technology Holdings Inc.
Unit 3506, Bank of America Tower
12 Harcourt Road
Central, Hong Kong PRC

**Re: Innocom Technology Holdings Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed April 15, 2008
Form 10-Q for the Quarterly Period Ended June 30, 2008
File No. 0-50164**

Dear Mr. Hung:

We issued comments to you on the above captioned filing on September 25, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by November 6, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by November 6, 2008, we will, consistent to our obligations under the federal securities laws, decide on how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Kathryn Jacobson, Senior Staff Accountant, at (202) 551-3365 or Dean Suehiro, Senior Staff Accountant, at (202) 551-3384 if you have questions regarding comments

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on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

Larry Spigel
Assistant Director