



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

Mr. Eddie Cheung Wai Hung  
Chief Financial Officer  
Innocom Technology Holdings, Inc.  
Suite 901, Sun Hung Kai Centre, 30  
Harbour Road, Wanchai, Hong Kong, PRC

**Re: Innocom Technology Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed April 15, 2010**  
**File No. 0-50164**

Dear Mr. Hung:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

Cc: Gregory M. Wilson, Attorney at Law via FAX (509) 891-8382