

Mail Stop 3561

February 23, 2010

Mr. Joseph Riccelli
Chief Executive Officer
Innovative Designs, Inc.
223 North Main Street, Suite 1
Pittsburgh, PA 15215

**Re: Innovative Designs, Inc.
Form 10-K for Fiscal Year Ended
October 31, 2008
File No. 0-51791**

Dear Mr. Riccelli:

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

Sincerely,

Brian K Bhandari
Branch Chief
Office of Beverages, Apparel and
Health Care Services