

Mail Stop 4561

January 13, 2009

Dr. B. Alva Schoomer
Chief Executive Officer
Innocap, Inc.
3113 Madison Drive
Atlanta, GA 30346

Re: Innocap, Inc.
Information Statement on Schedule 14C
Filed October 15, 2008
File No. 000-50612

Dear Dr. Schoomer:

We have completed our review of your Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

Tom Kluck
Legal Branch Chief

cc: Gary B. Wolff, Esq.
 Via facsimile (212) 644-6498