



DIVISION OF
CORPORATION FINANCE

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

Mailstop 3233

October 19, 2017

Via E-Mail

Paul Tidwell
Chief Executive Officer and Chief Financial Officer
Innocap, Inc.
112 N. Walnut Street
PO Box 489
Jefferson, TX 75657-0489

Re: Innocap, Inc.
Form 10-K for the fiscal year ended January 31, 2017
Filed April 24, 2017
Amendment 1 to Form 10-K for the fiscal year ended January 31, 2017
Filed August 17, 2017
File No. 000-50612

Dear Mr. Tidwell:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate and
Commodities