

Mail Stop 3561

March 15, 2007

Mr. Marc B. Crossman  
Chief Executive Officer  
Innovo Group Inc.  
5901 South Eastern Avenue  
Commerce, California 90040

**RE: Innovo Group, Inc.  
Form 10-K for Fiscal Year Ended November 26, 2005  
Filed February 9, 2006  
File No. 0-18926**

Dear Mr. Crossman:

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

Sincerely,

William Thompson  
Accounting Branch Chief