

Mail Stop 3561

September 5, 2007

Samuel J. Furrow  
Chairman of the Board of Directors  
Innovo Group Inc.  
5901 South Eastern Avenue  
Commerce, CA 90040

**Re: Innovo Group Inc.  
Proxy Statement on Schedule 14A  
File No. 0-18926**

Dear Mr. Furrow:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Erica McGrady Johnson, Esq.  
Akin Gump Strauss Hauer & Feld LLP  
(202) 955-7630