

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