



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 14, 2009

Mr. Joseph L. Gorga  
Director, President and Chief Executive Officer  
International Textile Group, Inc.  
804 Green Valley Road, Suite 300  
Greensboro, North Carolina 27408

**Re: International Textile Group, Inc.**  
**Forms 10-K and 10-K/A for fiscal year ended December 31, 2007**  
**Filed April 16, 2008 (10-K/A filed April 29, 2008)**  
**File No. 000-23938**

Dear Mr. Gorga:

We have completed our review of your Form 10-K and 10-K/A for fiscal year ended December 31, 2007 and have no further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director