



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 13, 2009

**via U.S. mail and facsimile**

Edward Yihua Kang, Chief Executive Officer  
Ever-Glory International Group, Inc.  
100 N. Barranca Ave. #810  
West Covina, CA 91791

**Re:   Item 4.01 Form 8-K  
      File No. 0-28806**

Dear Mr. Kang:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

If you have any questions, please direct them to Tracey McKoy, Staff Accountant at (202) 551-3772.

Sincerely,

Tracey McKoy  
Staff Accountant