



DIVISION OF
CORPORATION FINANCE

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

May 14, 2013

Via E-Mail

Edward Yihua Kang
Chief Executive Officer
Ever-Glory International Group, Inc.
509 Chengxin Road, Jiangning Development Zone
Nanjing, Jiangsu Province
Peoples Republic of China

Re: Ever-Glory International Group, Inc.
Item 4.02 Form 8-K
Filed April 18, 2013
File No. 001-34124

Dear Mr. Kang:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

1. We read your response to our prior comment one and we note that you were initially advised by your independent accountant in regard to the misclassification. Please revise your Form 8-K to provide disclosures in accordance with Item 4.02(b) and (c) of the Form 8-K instructions.

If you have any questions, please call me at (202) 551-3774.

Sincerely,

/s/ Blaise A. Rhodes

Blaise A. Rhodes
Staff Accountant
Office of Beverages, Apparel and
Mining