

Mail Stop 3561

February 7, 2006

Mr. Robert M. Wolff
Chairman and Principle Executive Officer
GFSI, Inc.
9700 Commerce Parkway
Lenexa, Kansas 66219

RE: GFSI, Inc.
Form 10-K for Fiscal Year Ended July 2, 2005
Form 10-Q for Fiscal Quarter Ended October 1, 2005
Filed September 29, 2005 and November 10, 2005
File No. 333-24189

Dear Mr. Wolff:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

George F. Ohsiek, Jr.
Branch Chief

??

??

??

??