

Mail Stop 6010

April 10, 2007

Douglas Keller  
Chief Financial Officer  
Innovex, Inc.  
5540 Pioneer Creek Drive  
Maple Plain, MN 55359

**Re: Innovex, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2006  
Filed December 8, 2006  
File No. 000-13143**

Dear Mr. Keller:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant