Mail Stop 3561

March 15, 2007

Mr. Marc B. Crossman Chief Executive Officer Innovo Group Inc. 5901 South Eastern Avenue Commerce, California 90040

## RE: Innovo Group, Inc. Form 10-K for Fiscal Year Ended November 26, 2005 Filed February 9, 2006 File No. 0-18926

Dear Mr. Crossman:

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

Sincerely,

William Thompson Accounting Branch Chief