



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

January 31, 2017

Neil W. Koonce  
Vice President and General Counsel  
International Textile Group, Inc.  
804 Green Valley Road, Suite 300  
Greensboro, NC 27408

**Re: International Textile Group, Inc.  
Form 8-K  
Filed October 24, 2016  
File No. 000-23938**

Dear Mr. Koonce:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jacqueline Kaufman for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Mark Hanson, Esq., Jones Day