



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

Mail Stop 6010

March 9, 2009

Via U.S. Mail

Mr. Michael Prince
Chief Executive Officer
Signature Eyewear, Inc.
498 North Oak Street
Inglewood, CA 90302

**RE: Signature Eyewear, Inc.
Item 4.01 Form 8-K
Filed March 4, 2009
File No. 0-23001**

Dear Mr. Prince:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief