

Mail Stop 3561

December 13, 2007

Mr. Martin J. Matthews
Interim Chief Financial Officer
Broder Bros., Co.
Six Neshaminy Interplex, 6th Floor
Trevose, Pennsylvania 19053

**Re: Broder Bros., Co.
Form 10-K for Fiscal Year Ended December 30, 2006
Filed April 2, 2007
Forms 10-Q for Fiscal Quarters Ended
June 30, 2007 and September 30, 2007
Filed August 14, 2007 and November 13, 2007
Response Letters Dated October 4, 2007 and November 29, 2007
File No. 333-110029**

Dear Mr. Matthews:

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

Sincerely,

William Choi
Branch Chief