



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 12, 2008

Mr. Richard L. Songer
President
Sew Cal Logo, Inc.
207 W. 138th Street
Los Angeles, California 90061

Re: Sew Cal Logo, Inc.
Form 10-KSB/A for the fiscal year ended August 31, 2006
Filed December 19, 2006
Form 10-QSB for the quarter ended February 28, 2007
Filed April 16, 2007
Form 10-QSB for the quarter ended May 31, 2007
Filed July 20, 2007
File No. 333-113223

Dear Mr. Songer:

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

Sincerely,

Andrew Mew
Accounting Branch Chief