



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

August 7, 2008

Via U.S. Mail

Mr. Ernesto W. Letiziano, Chief Executive and Chief Financial Officer
Signet International Holdings, Inc.
205 Worth Avenue, Suite 316
Palm Beach, Florida 33480

RE: Signet International Holdings, Inc.
Form 10-KSB/A for the year December 31, 2007
Filed on July 29, 2008
File no. 0-51185

Dear Mr. Letiziano:

We have completed our review of the above filing, and do not, at this time, have any further comments.

Sincerely,

Terry French
Accountant Branch Chief