

Mail Stop 3561

September 29, 2009

James M. Dahmus
Senior Vice President & Chief Financial Officer
SGS International, Inc.
626 West Main Street, Suite 500
Louisville, Kentucky 40202

Re: SGS International, Inc.
File No. 333-133825
Form 10-K: For the Fiscal Year Ended December 31, 2008

Dear Mr. Dahmus:

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

Sincerely,

Lyn Shenk
Branch Chief