

Mail Stop 3561

February 7, 2006

Mr. Kenneth E. Wolf
Chief Financial Officer
Phoenix Footwear Group, Inc.
5759 Fleet Street, Suite 220
Carlsbad, California 92008

RE: Phoenix Footwear Group, Inc.
Form 10-K for Fiscal Year Ended January 1, 2005
Filed April 1, 2005
Forms 10-Q for Fiscal Quarters Ended April 2 and July 2, 2005
File No. 1-31309

Dear Mr. Wolf:

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

Sincerely,

George F. Ohsiek, Jr.
Branch Chief

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