



DIVISION OF
CORPORATION FINANCE

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

January 25, 2011

James R. Riedman
President and Chief Executive Officer
Phoenix Footwear Group, Inc.
5840 El Camino Real, Suite 106
Carlsbad, CA 92008

Re: Phoenix Footwear Group, Inc.
Form 10-K for Fiscal Year Ended January 2, 2010
Filed March 31, 2010
File No. 001-31309

Dear Mr. Riedman:

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

Sincerely,

/s/ David Link for

John Reynolds
Assistant Director