



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 9, 2008

Mr. William A. Johnson  
Principal Executive Officer  
Decorator Industries, Inc.  
10011 Pines Blvd. Suite #201  
Pembroke Pines, Florida 33024

**Re: Decorator Industries, Inc.**  
**Form 10-K for Fiscal Year Ended December 29, 2007**  
**Filed March 27, 2008**  
**File No. 1-07753**

Dear Mr. Johnson:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Healthcare Services