



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

Mail Stop 6010

March 9, 2009

Via U.S. Mail

Mr. Michael Prince  
Chief Executive Officer  
Signature Eyewear, Inc.  
498 North Oak Street  
Inglewood, CA 90302

**RE: Signature Eyewear, Inc.  
Item 4.01 Form 8-K  
Filed March 4, 2009  
File No. 0-23001**

Dear Mr. Prince:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief