

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 12, 2008

Mr. Richard L. Songer President Sew Cal Logo, Inc. 207 W. 138<sup>th</sup> Street Los Angeles, California 90061

Re: Sew Cal Logo, Inc.

Form 10-KSB/A for the fiscal year ended August 31, 2006

Filed December 19, 2006

Form 10-QSB for the quarter ended February 28, 2007

**Filed April 16, 2007** 

Form 10-QSB for the quarter ended May 31, 2007

Filed July 20, 2007 File No. 333-113223

Dear Mr. Songer:

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

Sincerely,

Andrew Mew Accounting Branch Chief