SEW CAL LOGO

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FAX: (801) 806-7855

FAX COVER SHEET

Date: 5/23/2007

TO: SCOTT STRINGER

FAX NUMBER: 202-772-9202

FROM: RICK SONGER

Total pages including cover sheet: 2

Message:

Re: File No. 333-113223

Dear Scott,

Per our phone conversation this morning I am requesting an extension of 30 days to submit the requested information. Thank you for your time and consideration in helping me with this matter.

Sincerely,

Rick Songer

PAGE 2/2

@ 001/00g

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

100 # Street, N.E. Washington, D.C. 20549



May 23, 2007

Please deliver the following pages to:

Name

Richard L. Songer

President

CC

Organization

Sew Cal Logo, Inc.

Facsimile Number

801-806-7855

Number of Pages

6 (Includes Cover Sheet)

Document

From

Scott Stringer

Facsimile Number

(202) 772-9202

Phone Number

(202) 551-3272

If you do not receive all pages, please telephone the above number for assistance. This letter has also been sent to the mailing address of the Company.

Re: SEC Comments Form 10KSB/A August 31, 2006

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