



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

August 7, 2008

**Via U.S. Mail**

Mr. Ernesto W. Letiziano, Chief Executive and Chief Financial Officer  
Signet International Holdings, Inc.  
205 Worth Avenue, Suite 316  
Palm Beach, Florida 33480

**RE: Signet International Holdings, Inc.  
Form 10-KSB/A for the year December 31, 2007  
Filed on July 29, 2008  
File no. 0-51185**

Dear Mr. Letiziano:

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

Sincerely,

Terry French  
Accountant Branch Chief