



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

DIVISION OF  
CORPORATION FINANCE

April 10, 2014

Via E-Mail

Ms. Carol Meltzer  
General Counsel and Secretary  
Spectrum Group International, Inc.  
1063 McGaw Avenue  
Suite 250  
Irvine, CA 92614

**Re: Spectrum Group International, Inc.  
Item 5.01 and 9.01 Form 8-K  
Filed February 26, 2014  
Item 4.01 Form 8-K/A  
Filed April 8, 2014  
File No. 001-11988**

Dear Ms. Meltzer:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief