



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 27, 2007

Mr. Andrew D. Demott, Jr.  
Senior Vice President, Chief Financial Officer and Treasurer  
Superior Uniform Group, Inc.  
10055 Seminole Blvd.  
Seminole, Florida 33772

**RE: Superior Uniform Group, Inc.**  
**Form 10-K for Fiscal Year December 31, 2006**  
**Filed March 13, 2007**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2007**  
**Filed October 25, 2007**  
**File No. 1-5869**

Dear Mr. Demott:

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

Sincerely,

William Thompson  
Branch Chief