



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

DIVISION OF
CORPORATION FINANCE

January 13, 2011

Mr. Michael Benstock
Chief Executive Officer
Superior Uniform Group, Inc.
10055 Seminole Blvd.
Seminole, FL 33772

**Re: Superior Uniform Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 001-05869**

Dear Mr. Benstock:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: Via fax: (727) 803-9623