



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2020

Andrew D. Demott, Jr.  
Chief Financial Officer  
Superior Group of Companies, Inc.  
10055 Seminole Boulevard  
Seminole, Florida 33772-2539

**Re: Superior Group of Companies, Inc.**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed February 20, 2020**  
**File No. 001-05869**

Dear Mr. Demott:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing