

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2005-05-02**
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([HTML Version](#) on secdatabase.com)

FILED FOR

SUPERIOR UNIFORM GROUP INC

CIK: **95574** | IRS No.: **111385670** | State of Incorporation: **FL** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **2300** Apparel & other finished products of fabrics & similar materials

Mailing Address
10055 SEMINOLE BLVD
SEMINOLE FL 33772

Business Address
10055 SEMINOLE BLVD
SEMINOLE FL 33772
7273979611

May 3, 2005

By Facsimile and U.S. Mail

Mr. Andrew D. Demott, Jr.
Chief Financial Officer
Superior Uniform Group, Inc.
10055 Seminole Blvd.
Seminole, Florida 33772

RE: Form 10-K for the year ended December 31, 2004
Filed March 16, 2005 and April 28, 2005

Dear Mr. Demott:

We have reviewed your responses in your letter dated March 14, 2005 and have the following additional comment.

We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2004

Consolidated Statement of Cash Flows, page 15

1. We read your response to comment 3. We do not believe that the prepaid pension benefit costs that are recorded in your other assets line item meet the criteria described in paragraph 17(a) or (b) of SFAS 95. Specifically, the debt or equity instruments to which the funds are ultimately expended are not recorded in your financial statements. Given that defined benefit pension costs are a component of your overall compensation package, please revise future filings to record the amounts in operating activities.

As appropriate, please respond to this comment within 10 business days or tell us when you will provide us with a response.

Please ensure the response letter provides any requested supplemental information. Please file your response letter on EDGAR. Please understand that we may have additional comments after reviewing your response to our comment.

If you have any questions regarding these comments, please direct them to Anthony Watson, Staff Accountant, at (202) 551-3318 or, in his absence, to me at (202) 551-3843.

Sincerely,

George F. Ohsiek, Jr.
Branch Chief

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May 3, 2005

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