SECURITIES & EXCHANGE COMMISSION EDGAR FILING

Social Life Network, Inc.

Form: 10KSB

Date Filed: 2008-12-11

Corporate Issuer CIK: 1281984

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-KSB

☑ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended August 31, 2008

or

❑ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from __________ to __________

Commission file number: 333-13223

Sew Cal Logo, Inc.

(Name of Small Business Issuer as specific in its Charter)

Nevada	**46-0495298**
(State or other jurisdiction of Incorporation or organization)	(IRS Employer Identification No.)

207 W. 138th Street
Los Angeles, California 90061

(Address of Principal Executive Offices) (Zip Code)

Issuer's telephone number, including area code: **(310) 352-3300**

Securities registered pursuant to Section 12(b) of the Act: None

Securities registered pursuant to Section 12(g) of the Act:

Common Stock, $.001 par value

(Title of Class)

Indicate by check mark whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter periods that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes x No ❑

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained herein, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-KSB or any amendment to this Form 10-KSB. Yes o No ☑

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes o No ☑

For the fiscal year ended August 31, 2008, the Company's revenue was $1,886,224.

As of August 31, 2008, the number of shares of Common Stock outstanding was 136,584,535.

The aggregate market value of the Company's Common Stock held by non-affiliates of the registrant as of August 31, 2008 was approximately $33,925 (based upon shares at $0.0003 per share).

DOCUMENTS INCORPORATED BY REFERENCE

None

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PART I

ITEM 1. DESCRIPTION OF BUSINESS.

The Company

Sew Cal Logo, Inc. was originally incorporated in the State of Nevada on June 19, 2002 as "Calvert Corporation". Calvert Corporation was a dormant privately held corporation from its inception and had never engaged in any business or financing activities prior to December 31, 2003. On December 31, 2003, we entered into an Agreement and Plan of Merger with Southern California Logo, Inc., a privately held California corporation originally incorporated as CJ Industries, Inc. on August 30, 1985 ("SCL"), whereby SCL was merged into Sew Cal. SCL was the "disappearing company" and Sew Cal was the "surviving company." The Articles of Merger were filed with the Secretary of State of Nevada on February 24, 2004 and the merger became effective on that date. The Articles of Merger amended the original Articles of Incorporation of the surviving company by (i) increasing the authorized capital of the surviving company from 25,000,000 shares of common stock to 50,000,000 shares of common stock, (ii) authorizing 300,000 shares of preferred stock, and (iii) changing the name of the surviving company to "Sew Cal Logo, Inc."

Immediately prior to the effective date of the merger, we had 20,000,000 shares of our common stock issued and outstanding. Pursuant to the Articles of Merger, we issued an additional 4,500,000 shares of common stock to the three (3) shareholders of SCL. William D. O'Neal, our president, secretary, treasurer and sole director resigned and returned 19,480,000 shares of our common stock to our treasury for cancellation. Mr. O'Neal retained 150,000 shares of our common stock previously issued to him. Thus, upon the effective date of the merger, we had 5,020,000 shares of our common stock issued and outstanding out of 50,000,000 shares authorized. Upon the effective date of the merger, we also issued a total of 234,800 shares of our Series A Convertible Preferred Stock to the three (3) shareholders of SCL. Thus, upon the effective date of the merger, we had 234,800 shares of our Series A Convertible Preferred Stock issued and outstanding out of 300,000 shares authorized.

As used in this report the terms “we”, “our”, “the Company”, “SCL”, and “Sew Cal” refer, unless the context indicates otherwise, to Southern California Logo, Inc., the California Corporation, prior to February 24, 2004 and to Sew Cal Logo, Inc., the Nevada Corporation thereafter.

The Business

Film Wardrobe and Entertainment Related Business

Since its entry into the entertainment industry in 1988 Sew Cal has been a supplier of wardrobe as well as promotional and cast and crew items for feature films and television, to the major motion picture studios including Paramount, Warner Brothers, Universal, MGM, Sony, DreamWorks, 20th Century Fox, Disney and nearly every independent production company on a daily basis.

Typical examples include: The “White Star Line” uniforms worn in “ Titanic” (the largest grossing movie of all time), the “Bubba Gump Shrimp Co” cap worn by Tom Hanks in “Forrest Gump” (opening scene and throughout the movie) not to mention the cast and crew merchandise (jackets, caps, bags, wearable’s) for “Titanic” and over 60,000 promotional Bubba Gump caps related to the release of the film. Tom Cruise and Robert Duvall wore Sew Cal racing attire in “Days of Thunder” and the company produced many of the uniforms worn by the pit crews and teams of the NASCAR circuit portrayed in the film. Patches for everything from border patrols, police departments, museum guards, military personnel, and just about anything related to uniforms (including the authentic Naval ranks of the many sailors portrayed in “Pearl Harbor”) have been provided to help moviemakers establish near-authentic locations and characters.

Many major actors in films today have worn Sew Cal wardrobe while performing on screen. From the gift shop items featured in Jurassic Park to patches and clothing worn in Terminator 2 and 3, the company has participated in many major films. The Company also realizes revenues from crew gifts, including jackets, caps, and related items from many of the films and promotions it works on as well as from its regular work in both network and cable TV projects.

Surf and Sports Related Business

In 2005 we acquired the rights to a branded line of Surf and Sports Wear items named Pipeline Posse. We have developed the necessary relationships, executed exclusive marketing and advertising programs with some of the top names in the Surfing World, designed an initial line of related surf and sports clothing, created and activated an on-line retail store for Pipeline Posse, and are planning an early 2009 launch of these products into selected retail stores. We are currently in the process of developing our comprehensive business plan to include branded equipment, film and television projects, sports equipment and accessories, as well as brand endorsement for several major categories of products related to the action sports and youth markets.

Private Label Apparel

In addition to our entertainment-related business, private labeling has become a significant part of our production for both domestic sales and export of "Made in the USA" products, accounting for approximately 70% of our overall revenues.

We are an action sports oriented company. We currently design and manufacture the latest styles in caps and headwear, jackets, denim, cargo shorts and pants and related apparel for many of the major brands..

The Company has an extensive capacity to accept and complete orders of nearly any size and of a varied and diversified basis. Though we manufacture apparel and accessories primarily for the action sportswear and entertainment industries, our production is by no means exclusive to those markets as we serve a number of customers in specialty markets, including the following:

- silk screening, heat transfers, sublimation, and unique embellishments
- private labeling for major brands (including shipping and fulfillment)
- cap and hat design and manufacturing
- patches of all kinds and shapes
- film and television wardrobe (authentic military, period etc.)
- production crew wrap gifts and studio promotional items
- custom jacket and various apparel manufacturing
- accessory design and manufacturing (bags and wallets etc.)
- contract embroidery and specialty services
- advertising specialty merchandise (extensive variety of corporate promotional items, bottled water etc.).
- military - contract manufacturing (extensively with retired and veterans segment, ship reunions etc.)

Competition

Film Wardrobe and Entertainment Related Business

The competition in our specialized section of the film industry is considerable in the area of "crew merchandise" with many companies seeking this business. We believe that only a handful of vendors are able to penetrate this market in the production stage. Top quality, on time delivery no matter the requirements, and customer loyalty have been the benchmark we have set and we believe it will be difficult but not impossible , for competitors to erode our market share. We must remain vigilant, creative, and aggressive to retain this business.

Competition for wardrobe production business is also certain. Several companies produce patches and are extremely competitive and aggressive. We must remain in close contact with designers, costumers, and wardrobe departments within the studios as well as the major costume houses to be considered as "the first to call" when a show begins preparation for filming. While confidence in us as a first choice vendor is of utmost importance here, customers are always willing to try new sources and our competition is always present. Our marketing plan continues to be aggressive and innovative service and quality in this area while guarding our carefully developed long-term relationships with the people who control this segment of film and television production.

Private Labeling

During the last few years, the number of domestic headwear suppliers has been drastically reduced as a result of increased lower priced imports. Suppliers remaining in this business each have their own niche in the market place. Few suppliers remain in California and our customer base has increased as a result of this decreased domestic competition. There are U.S. suppliers located in the Midwest and on the East Coast seldom manufacture for our market and deal mainly in the golf, major league baseball and ad specialty-type businesses.

Overseas suppliers present a major challenge. They can produce a cap at a fraction of the price we can and we are constantly in competition with them. They can copy all that we create, but if they are asked to create on their own, they may fall short, as our industry is constantly changing by way of fabrics, styles, and method of decorating. Overseas suppliers are in the business of mass production for export. Our current customers use overseas suppliers for some of their "bread and butter" styles but tend to use U.S. suppliers for the more cutting edge products. However, overseas manufacturers require considerably more time to create new products because of their difficulty in providing face-to-face contact with designers and domestic customers. They also require greater lead times for shipping and cannot make changes overnight (literally) when required. The logistics also may not allow them to be immediately aware of developing trends, forecasting them, and then developing an appropriate finished product instantly.

At present, the youth oriented "action sports" lifestyle-clothing market (surf/skate/snow) is led by labels such as "Quiksilver" of Huntington Beach, California, representing in excess of $1 billion in annual sales. Also, "O'Neill Sportswear", "Rip Curl", "Lost", "Billabong", "Volcom", and numerous other Orange County, California-based clothing companies service this market and can be considered competition for our new brands. We believe that teens and young adults are looking for something new and trendy to identify with, purchase, and wear.

Although we believe we now have the experience and resources to take advantage of and fulfill the needs of this market and we have already made significant steps towards doing so, the youth, active and sports apparel industry is highly competitive, with many of our competitors having greater name recognition and resources than we do. Many of our competitors are well established, have longer-standing relationships with customers and suppliers, greater name recognition and greater financial, technical and marketing resources then we do. As a result, these competitors may be able to respond more quickly and effectively than we can to new or changing opportunities or customer requirements. Existing or future competitors may develop or offer products that provide price, service, number or other advantages over those we intend to offer. If we fail to compete successfully against current or future competitors with respect to these or other factors, our business, financial condition, and results of operations may be materially and adversely affected.

We currently have no market share data available for competition in these areas. We work on each job through personal contacts and are frequently the only company contacted for the particular project.

We do not depend on any one or a few major customers.

We recently applied to the USTPO for the trademark “Pipeline Posse” in several categories. Each of our applications is active and currently under review for approval by the USPTO examiners. We will continue to assess the need for any copyright, trademark or patent applications on an ongoing basis.

Effect of Governmental Regulations on our Business

We will be subject to common business and tax rules and regulations pertaining to the operation of our business in the State of California, as well as federal securities laws and regulations after the effective date of this registration statement. In complying with these laws and regulations, we will incur additional legal and accounting costs and expenses, but we do not believe such costs and expenses shall have a material effect on our operations or liquidity.

Research and Development Costs for the Past Two Years

We have not expended funds for research and development costs in the past two years.

Costs and Effects of Compliance with Environmental Laws and Regulations

Environmental regulations have had no materially adverse effect on our operations to date, but no assurance can be given that environmental regulations will not, in the future, result in a curtailment of service or otherwise have a materially adverse effect on our business, financial condition or results of operation. Public interest in the protection of the environment has increased dramatically in recent years. The trend of more expansive and stricter environmental legislation and regulations could continue. To the extent that laws are enacted or other governmental action is taken that imposes environmental protection requirements that result in increased costs, our business and prospects could be adversely affected.

Bankruptcy

We have not been involved in any bankruptcy, receivership or similar proceedings.

Equity Incentive Plan

We currently have no equity incentive or option plan in place.

Number of Employees

We currently employ approximately 60 full-time employees and no part-time employees. We have no collective bargaining agreements with any labor organization and we believe that we enjoy good relations with our employees.

ITEM 2. DESCRIPTION OF PROPERTY.

We currently lease our 27,000 square foot manufacturing and office facilities located at 207 West 138th Street in Los Angeles, in close proximity to Los Angeles International Airport. Our lease expires on October 4, 2009 at a monthly rental of $15,000. The lease requires us to pay property taxes and utilities. Rent expenses for the years ended August 31, 2008 and 2007, were $240,000 and $240,000 respectively. We lease our facilities from a limited liability company owned by Richard L. and Judy Songer, officers, directors and principal shareholders of Sew Cal.

ITEM 3. LEGAL PROCEEDINGS.

There are presently no legal proceeds.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS.

We have submitted no matters to a vote of shareholders during the fiscal year ended August 31, 2007.

PART II

ITEM 5. MARKET FOR THE REGISTRANT'S COMMON EQUITY AND RELATED STOCKHOLDER MATTERS.

Market Information.

The Company's common stock commenced trading in the over-the-counter market on) April 21, 2005 and prices for the common stock are quoted on the OTC Electronic Bulletin Board (OTCBB) under the symbol SEWC. Trading in the common stock has been sporadic.

The following table sets forth the high and low bid prices for the common stock on the OTCBB for the periods indicated. The bid prices represent prices between dealers and do not include retail markups, markdowns or commissions and may not represent actual transactions.

QUARTER ENDED	HIGH BID	LOW BID
June 30, 2008	$ 0.0007	$ 0.0005
September 30, 2008	$ 0.0001	$ 0.0001

Holders

As of August 31, 2008 there were approximately 72 holders of record of our common stock, not including persons holding shares in "street" names.

Dividends

We have not paid any cash dividends since inception and presently anticipate that all earnings, if any, will be retained for development of our business and that no dividends on our common stock will be declared in the foreseeable future.

Recent Sales of Unregistered Securities

NONE

ITEM 6. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

This analysis should be read in conjunction with the condensed consolidated financial statements, the notes thereto, and the financial statements and notes thereto included in the Company's Registration Statement on Form SB-2, as amended, initially filed on March 20, 2004. All non-historical information contained in this annual report is a forward-looking statement. The forward-looking statements contained herein are subject to certain risks and uncertainties that could cause the actual results to differ materially from those reflected in the forward-looking statements.

Results of Operations

Total revenue was $1,886,224 for the year ended August 31, 2008 as compared to $1,932,448 for the year ended August 31, 2007, a net decrease of $42,224. The net decrease is primarily due to continued loss of private label business as the market for headwear manufacturing continued moving to Chinese imports. Officer and Administrative Compensation was $164,469 for the year ended August 31, 2008 as compared to $331,032 for the year ended August 31, 2007, a net decrease of $166,563. The net decrease is due to reduction of administrative staff and further reduction of executive salaries. Total Assets were $452,903 at August 31, 2008 as compared to $621,006 at August 31, 2007, a net decrease of $168,103. The net decrease was primarily due to a reduction of cash on hand and a reduction of inventory.

Plan of Operation

In 2005 we acquired the rights to a branded line of Surf and Sports Wear items based on the Pipeline Posse in Hawaii. We have developed the necessary relationships, executed exclusive marketing and advertising programs with some of the top names in the Surfing World, designed an initial line of related surf and sports clothing, created and activated an on-line retail store for Pipeline Posse, and are planning an early 2009 launch of these products into selected retail stores and on-line.

We are currently in the process of developing our comprehensive business plan to include branded equipment, film and television projects, sports equipment and accessories, as well as brand endorsement for several major categories of products related to the action sports and youth markets.

Private Labeling

Domestic headwear suppliers have been drastically reduced as a result of increased lower pieced imports. Suppliers remaining in this business each have their own niche in the market place. Few remain in California and our customer base is increasing somewhat with this reduced competition. There are U.S. suppliers located in the Midwest and on the East Coast. They seldom manufacture for our market and deal mainly in the golf, major league baseball and ad specialty-type businesses.

Overseas suppliers are a different situation. They can produce a cap at a fraction of the price we can and we are constantly in competition with them. They can copy all that we create, but if they are asked to create on their own, they may fall short, as our industry is constantly changing by way of fabrics, styles, and method of decorating. Overseas suppliers are in the business of mass production for export. Our current customers use overseas suppliers for some of their "bread and butter" styles but tend to use U.S. suppliers for the more cutting edge products. However, overseas manufacturers require considerably more time in creating new products because of their inability to provide face-to-face contact with designers and domestic customers. They also require greater lead times for shipping and cannot make changes overnight (literally) when required. The logistics also may not allow them to be immediately aware of developing trends, forecasting them, and then developing an appropriate finished product instantly.

At present, the youth oriented "action sports" lifestyle-clothing market (surf/skate/snow) is led by labels such as "Quiksilver" of Huntington Beach, California, representing in excess of $1 billion in annual sales. Also, "O'Neill Sportswear", "Rip Curl", "Lost", "Billabong", "Volcom", and numerous other Orange County, California-based clothing companies service this market and can be considered competition for our new brands. We believe that teens and young adults are looking for something new and trendy to identify with, purchase, and wear.

Although we believe we now have the experience and resources to take advantage of and fulfill the needs of this market and we have already made significant steps towards doing so, the youth, active and sports apparel industry is highly competitive, with many of our competitors having greater name recognition and resources than we do. Many of our competitors are well established, have longer-standing relationships with customers and suppliers, greater name recognition and greater financial, technical and marketing resources. As a result, these competitors may be able to respond more quickly and effectively than we can to new or changing opportunities or customer requirements. Existing or future competitors may develop or offer products that provide price, service, number or other advantages over those we intend to offer. If we fail to compete successfully against current or future competitors with respect to these or other factors, our business, financial condition, and results of operations may be materially and adversely affected.

We currently have no market share data available for competition in these areas. We work on each job through personal contacts and are frequently the only company contacted for the particular project.

We do not depend on any one or a few major customers.

Patents, Trademarks, Franchises, Concessions, Royalty Agreements, or Labor Contracts

We previously applied to the USTPO for the trademark “Pipeline Posse” in several categories. Each of our applications is active and currently under review for approval or approved by the USPTO examiners We will continue to assess the need for any copyright, trademark or patent applications on an ongoing basis.

Film Wardrobe & Entertainment Related Business

Film wardrobe and related business remains slow as productions continue to be produced outside the United States. This holds true for nearly all of the major studios as well as independent filmmakers, causing the majority of the local costume houses to downsize.

To counter this trend and help regain our lost dollar volume in this area we will continue our existing strategy of marketing directly to movie and television productions before they begin filming locally and send units out of town on location. Our strategy of dealing directly with producers, wardrobe personnel, and talent is beginning to pay off with recent orders from major films such as “Superman Returns” and the upcoming “American Gangster” starring Denzel Washington and Russell Crowe.

Corporate Sales

While corporate clients currently account for less than fifteen percent (15%) of our business, we continue to focus on growing this area of our business over the next year with the addition of in-house salespeople. Also, the addition of new silk screening equipment has given us the capability to accept and produce large orders of promotional t-shirts and related items for corporate programs through outside sales and advertising organizations. Our salespeople will further solicit business to our existing client base via telephone and Internet as well as to potential new customers through the same means as well as through print advertising via mailing and placement in trade publications. Additional labor has been hired to operate the new equipment as needed and second and third manufacturing shifts can be added as growth requires. We have added two in-house clerical persons to service new inquiries and added accounts, as well as order finished goods for embellishment and shipping. Current production capacity is adequate to handle the anticipated increased volume.

Development of new Product Lines

We have identified and developed an opportunity to export the California life style to the rest of America and to the worldwide markets in general. Started as an idea born in San Clemente, California, home of the premier surfing beaches in the world, we have created a number of California Driven brands of products.

Under the California Driven umbrella, several lines are being developed with specific target markets in mind. Currently, several California Driven products are being developed by us but they do not represent any significant amount of our current overall revenue. The California Driven brand lines are being developed as an expansion into our own line of products to market and sell. To develop this market, capital of $2,500,000 in the form a convertible debenture has been secured and is being budgeted to support both current operations and develop our brands of apparel and related projects.

The first identified brand line is Pipeline Posse™ **.** Three trademarks have been applied for and are under active review for approval by the USPTO. We have completed initial design of a line of surf wear under the Pipeline Posse™ logo and have manufactured lifestyle oriented goods to begin a sales and marketing campaign. The exclusive rights for Pipeline Posse™ were acquired on August 15, 2005 from Braden Dias of Hawaii. Mr. Dias is a world renowned surfer and is under agreement with us to represent Pipeline Posse as a professional athlete in the development of Surf and Sportswear lines. In addition to Mr. Dias, several additional professional Hawaiian surfers are currently under agreement to represent the project and 3 support people have been hired, both in Hawaii and California. Clothing design is being aggressively developed by both in-house personnel and professional independent contractors experienced in product development for the Action Sports Industry.

Contact with our target market has been initially established in several major surf publications through personal interviews with our athletes as well as editorials on The Pipeline Posse itself. Print and on-line advertising campaigns have commenced in both industry related magazines and websites. We have also published and activated PIPELINEPOSSE.COM, our website which features up to date information on the athletes, activities, photo and video galleries, an active news blog, related action sports links, and a fully developed online store. The secure site and shopping capability has been recently activated to accept credit cards and offer shipment of merchandise worldwide. A multi- faceted major advertising and marketing campaign is being budgeted and developed for launch in early 2007 and professional sales organizations are being interviewed and considered for representation and distribution of the brand both domestically and worldwide.

Additional Action Sport related brands are being considered and are in various stages of development in regard to trademarks, competition, market potential, and strategy and cost. Target dates for launch have not been yet established.

ITEM 7. FINANCIAL STATEMENTS.

The consolidated financial statements required to be filed pursuant to this Item 7 begin on page F-1 of this report.

ITEM 8. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.

NONE

ITEM 8A. CONTROLS AND PROCEDURES

Our Chief Executive Officer, President, and Chief Financial Officer (the "Certifying Officers") are responsible for establishing and maintaining disclosure controls and procedures for the Company. The Certifying Officers have designed such disclosure controls and procedures to ensure that material information is made known to them, particularly during the period in which this report was prepared. The Certifying Officers have evaluated the effectiveness of the Company's disclosure controls and procedures within 90 days of the date of this report and believe that the Company's disclosure controls and procedures are effective based on the required evaluation. There have been no significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of their evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

PART III

ITEM 9. DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS AND CONTROL PERSONS; COMPLIANCE WITH SECTION 16(a) OF THE EXCHANGE ACT.

The directors and executive officers of the Company are as follows:

Name	Age	Position	Term Commenced	Term Expires
Richard L. Songer	61	President/Director	Feb. 24, 2008	Feb. 23, 2009
Judy Songer	56	Chief Financial Officer/Secretary	Feb. 24, 2008	Feb. 23, 2009

The foregoing persons, as well as William D. O'Neal, our former Director, President, Secretary and Treasurer, may be deemed "promoters" of Sew Cal, as that term is defined in the rules and regulations promulgated under the Securities and Exchange Act of 1933.

Directors are elected to serve until the next annual meeting of stockholders and until their successors have been elected and qualified. Officers are appointed to serve until the meeting of the board of directors following the next annual meeting of stockholders and until their successors have been elected and qualified.

The directors and officers are full time employees of Sew Cal.

No executive officer or director of Sew Cal has been the subject of any order, judgment, or decree of any court of competent jurisdiction, or any regulatory agency permanently or temporarily enjoining, barring, suspending or otherwise limiting him or her from acting as an investment advisor, underwriter, broker or dealer in the securities industry, or as an affiliated person, director or employee of an investment company, bank, savings and loan association, or insurance company or from engaging in or continuing any conduct or practice in connection with any such activity or in connection with the purchase or sale of any securities.

No executive officer or director of Sew Cal has been convicted in any criminal proceeding (excluding traffic violations) or is the subject of a criminal proceeding, which is currently pending.

No executive officer or director of Sew Cal is the subject of any pending legal proceedings. Richard L. Songer and Judy Songer are husband and wife.

Richard L. Songer, President, Director, Age 61. Mr. Songer founded Southern California Logo, and has been continuously employed as a Director and our President since 1985 and has not been engaged in any other business or had any other employment for the past five (5) years. Mr. Songer oversees all operations of our company. Mr. Songer is a 1969 graduate of Virginia Tech. Mr. Songer does not currently serve as an officer or director of any other public company. Mr. Songer served as the President of Freedom Surf, Inc., a publicly traded company, from October to December of 2000.

Judy Songer, Chief Financial Officer, Secretary and Treasurer, Age 56. Ms. Songer has been CFO of Southern California Logo and the head of the accounting department since the company was founded. She currently oversees all financial and human resource aspects of the corporation. Previously employed by BDM, Inc., a Washington, D.C. based government contractor and think tank, she held a top secret clearance. An avid outdoors enthusiast, she currently resides in Southern California and actively participates in the lifestyle that drives the company in its current direction. Ms. Songer received an AA Degree in Finance from Northern Virginia Community College in 1973. Ms. Songer does not, and has not, served as an officer or director of any other public company.

INDEMNIFICATION OF DIRECTORS AND OFFICERS

Our Articles of Incorporation provide that we must indemnify our directors and officers to the fullest extent permitted under Nevada law against all liabilities incurred by reason of the fact that the person is or was a director or officer or a fiduciary of Sew Cal. The effect of these provisions is potentially to indemnify our directors and officers from all costs and expenses of liability incurred by them in connection with any action, suit or proceeding in which they are involved by reason of their affiliation with us. Pursuant to Nevada law, a corporation may indemnify a director, provided that such indemnity shall not apply on account of:

(a) acts or omissions of the director finally adjudged to be intentional misconduct or a knowing violation of law;
(b) unlawful distributions; or
(c) any transaction with respect to which it was finally adjudged that such director personally received a benefit in money, property, or services to which the director was not legally entitled.

Our Bylaws provide that we will indemnify our officers and directors for costs and expenses incurred in connection with the defense of actions, suits, or proceedings against them on account of their being or having been directors or officers of Sew Cal, absent a finding of negligence or misconduct in office.

Our Bylaws also permit us to maintain insurance on behalf of our officers, directors, employees and agents against any liability asserted against and incurred by that person whether or not we have the power to indemnify such person against liability for any of those acts. We do not maintain such insurance.

COMPLIANCE WITH SECTION 16(a) OF THE EXCHANGE ACT

Section 16(a) of the Securities Exchange Act of 1934, as amended, requires directors and certain officers of the Company, as well as persons who own more than 10% of a registered class of the Company's equity securities, ("Reporting Persons") to file reports of ownership and changes in ownership on Forms 3, 4 and 5 with the Securities and Exchange Commission. Officers and directors have complied in all respects with Section 16(a).

ITEM 10. EXECUTIVE COMPENSATION.

SUMMARY COMPENSATION TABLE

The following table sets forth certain information concerning the compensation paid by Sew Cal for services rendered in all capacities to Sew Cal from September 1, 200**7** through the fiscal year ended August 31, 200 **8**, of all officers and directors of the Company.

Name and Principal Underlying Positions at 8/31/08		Salary	Bonus	Compensation	Options
Richard L. Songer President/Director	$	30,000	0	0	0
Judy Songer CFO	$	5,769	0	0	0

EMPLOYMENT AND RELATED AGREEMENTS

We have no employment agreements with any of our officers.

ITEM 11. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT.

The following table sets forth the shareholdings of those persons who: (i) own more than five percent of our common stock as of August 31, 2008 with the number of outstanding shares at 135,845,535 ; (ii) are officers or directors of the Company; and (iii) all officers and directors as a group:

(1) Except as otherwise indicated, we believe that the beneficial owners of Common Stock listed above, based on information furnished by such owners, have sole investment and voting power with respect to such shares, subject to community property laws where applicable. Beneficial ownership is determined in accordance with the rules of the SEC and generally includes voting or investment power with respect to securities. Shares of Common Stock subject to options or warrants currently exercisable, or exercisable within 60 days, are deemed outstanding for purposes of computing the percentage of the person holding such options or warrants, but are not deemed outstanding for purposes of computing the percentage of any other person.

The following tables set forth, as of August 31, 2008, certain information with respect to the beneficial ownership of our common and preferred stock by (i) each director and officer of Sew Cal, (ii) each person known to Sew Cal to be the beneficial owner of 5% or more of the outstanding shares of common stock, with such person's address, and (iii) all of the directors and officers as a group. Unless otherwise indicated, the person or entity listed in the table is the beneficial owner of the shares and has sole voting and investment power with respect to the shares indicated.

Name of Beneficial Owner or Name of Officer or Director	Common Shares Beneficially Owned	Percent
Richard L. Songer President/Director 207 W. 138th Street Los Angeles, California 90061	23,500,000	17.21%
Judy Songer CFO/Secretary/ Treasurer 207 W. 138th Street Los Angeles, California 90061	(1)	(1)
Total Director/Officer/ 5% Owners	23,500,000	17.21%

Name of Beneficial Owner or Name of Officer or Director	Preferred Shares Beneficially Owned	Percent
Richard L. Songer President/Director 207 W. 138th Street Los Angeles, California 90061	245,000	81.67%
Judy Songer CFO/Secretary/ Treasurer 207 W. 138th Street Los Angeles, California 90061	(1)	(1)
Lori Heskett (2) 207 W. 138th Street Los Angeles, California 90061	22,500	7.50%
Kagel Family Trust (3) 1801 Century Park East 25th Floor Los Angeles, California 90067	22,500	7.50%
Total Director/Officer 5% Owners	290,000	96.67%

(1) Richard L. Songer and Judy Songer, husband and wife, beneficially own an aggregate total of 23,500,000 shares of our common stock and 245,000 shares of our Series A Preferred Stock as Joint Tenants with Rights of Survivorship, which they received pursuant to the Articles of Merger in exchange for one hundred percent (100%) of their common stock in SCL.

(2) 750,000 shares of our common stock and 22,500 shares of our Series A Preferred Stock were issued to Lori Heskett pursuant to the Articles of Merger in exchange for one hundred percent (100%) of her common stock in SCL previously issued for services rendered.

(3) David L. Kagel and Ina P. Kagel are the trustees and sole beneficiaries of the Kagel Family Trust. 750,000 shares of our common stock and 22,500 shares of our Series A Preferred Stock were issued to the Kagel Family Trust pursuant to the Articles of Merger in exchange for one hundred percent (100%) of its common stock in SCL previously issued to the Kagel Family Trust in consideration for legal services rendered to SCL prior to the merger by David L. Kagel, an attorney licensed in the State of California.

ITEM 12. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS.

On June 19, 2002, we issued 19,850,000 shares of our common stock to our then sole officer and director, William D. O'Neal, for services rendered in the formation and organization of our company. The value of such services to our company was $1,985.

On June 19, 2002, we issued 150,000 shares of our common stock to Stephen F. Burg for services rendered in the formation and organization of our company. The value of such services to our company was $150.

On March 1, 2004, for purposes of working capital, Richard L. and Judy Songer extended the terms of a $355,384 subordinated loan originally made to our company on March 1, 2003. We are obligated to pay interest only on the subordinated loan during its term at the rate of 10% per annum (fixed-rate calculated as simple interest). The entire principal amount of the loan is due on March 1, 2005, although we may prepay the loan in whole or in part at any time without premium or penalty. The subordinated loan, which was consented to by United Commercial Bank, is collateralized by our assets, including but not limited to any and all equipment owned by Sew Cal, inventory, and outstanding receivables.

From early in fiscal year 2000 through August, 2008, the Songer' have provided us with a revolving line of credit totaling $271,770 at a rate of ten percent (10%) per annum. As cash flow has permitted, we made periodic payments on the outstanding balance over the past two years, and there is no current outstanding balance owing as of the date of this report. We have no written agreement with the Songer' with respect to this revolving line of credit and they are not obligated to advance any future funds to us.

From June 30, 2003 through September 30, 2003, William D. O'Neal gifted a total of 220,000 shares of common stock previously issued to him to 44 persons who were either family members, personal friends or business associates with whom Mr. O'Neal had a prior existing relationship. In gifting these shares, Mr. O'Neal was acting as a statutory underwriter and the re-distribution of these shares to the 44 individuals was a primary offering made on behalf of our company. As such, Mr. O'Neal relied upon Section 4(2) of the Securities Act of 1933, as amended (the "Act"). We believed this exemption is available because these issuances were transactions not involving a public offering. There was no general solicitation or advertising used to offer our shares; each investor has a pre-existing professional and/or personal relationship with Mr. O'Neal. In addition, each investor had the knowledge and experience in financial and business matters to evaluate the merits and risks of this prospective investment and therefore was either accredited or sufficiently sophisticated to undertake such an investment.

Further, securities were not offered or sold to more than thirty-five (35) unaccredited investors.

On February 24, 2004, William D. O'Neal returned 19,480,000 shares of our common stock previously issued to him to the treasury for cancellation pursuant to the Articles of Merger.

On February 24, 2004, we issued 3,000,000 shares of our common stock and 189,800 shares of our Series A Convertible Preferred Stock to Richard L. Songer and Judy Songer as Joint Tenants in exchange for 100% of the issued and outstanding common stock of SCL pursuant to the terms of the Articles of Merger.

On February 24, 2004, we issued 750,000 shares of our common stock and 22,500 shares of our Series A Convertible Preferred Stock to Lori Heskett pursuant to the terms of the Articles of Merger.

On February 24, 2004, we issued 750,000 shares of our common stock and 22,500 shares of our Series A Convertible Preferred Stock to the Kagel Family Trust pursuant to the terms of the Articles of Merger.

In July 2004 the building which houses the Company's office and warehouse facilities was purchased from an unrelated third party by a limited liability company owned by Richard L. and July Songer, officers, directors and principal shareholders of the Company. The Company leases the facilities under a lease which terminates in July 2009 at a rental of $12,500 per month plus taxes and utilities. The Company believes that the provisions of its lease are comparable to those obtainable from non-affiliated third parties.

ITEM 13. EXHIBITS

The following Exhibits are filed herewith:

31.1 Certification of Chief Executive Officer pursuant to the Securities Exchange Act of 1934, Rules 13a-14 and 15d-14, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

31.2 Certification of Chief Financial Officer pursuant to the Securities Exchange Act of 1934, Rules 13a-14 and 15d-14, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

32.1 Certification of Chief Executive Officer pursuant to the Securities Exchange Act of 1934, Rules 13a-14 and 15d-14, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

32.2 Certification of Chief Financial Officer pursuant to the Securities Exchange Act of 1934, Rules 13a-14 and 15d-14, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

ITEM 14 PRINCIPAL ACCOUNTING FEES AND SERVICES.

The following is a summary of the aggregate fees billed to Registrant by its principal accountant(s) for professional services rendered for the fiscal years ended August 31, 2006 and 2005.

1. Audit Fees. Consists of fees billed for professional services rendered for the audits of Registrant's financial statements for the fiscal years ended August 31, 2008 and 2007, and for review of the financial statements included in Registrant's Quarterly Reports on Form 10-QSB for those fiscal years. Fees for 2007 audit were $5,000. Fees billed to date for 2008 are $5,000 audit retainer and a $5,500 quarterly review fees.

2. Audit-Related Fees. Consists of fees billed for services rendered to Registrant for audit-related services, which generally include fees for audit and review services in connection with a proposed spin-off transaction, separate audits of employee benefit and pension plans, and ad hoc fees for consultation on financial accounting and reporting standards. Fees billed: None

3. Tax Fees. Consists of fees billed for services rendered to Registrant for tax services, which generally include fees for corporate tax planning, consultation and compliance. Fees billed: None

4. All Other Fees. Consists of fees billed for all other services rendered to Registrant, which generally include fees for consultation regarding computer system controls and human capital consultations. Fees Billed: None

None of the "audit-related," "tax" and "all other" services in 2006, as defined above, were approved by the Audit Committee in reliance on the de minimus exception to the preapproval requirements under federal securities laws and regulations.

Pre-Approval of Services of Principal Accounting Firm

The Audit Committee's written policy is to pre-approve all audit and permissible non-audit services provided by Registrant's principal accounting firm (independent auditor). These services may include audit services, audit-related services, tax services and other permissible non-audit services. Any service incorporated within the independent auditor's engagement letter, which is approved by the Audit Committee, is deemed pre-approved. Any service identified as to type and estimated fee in the independent auditor's written annual service plan, which is approved by the Audit Committee, is deemed pre-approved up to the dollar amount provided in such annual service plan.

During the year, the principal accounting firm may also provide additional accounting research and consultation services required by, and incident to, the audit of Registrant's financial statements and related reporting compliance. These additional audit-related services are pre-approved up to the amount approved in the annual service plan approved by the Audit Committee. The Audit Committee may also pre-approve services on a case-by-case basis during the year.

The Audit Committee's approval of proposed services and fees are noted in the meeting minutes of the Audit Committee and/or by signature of the Audit Committee on the engagement letter. The principal accounting firm of Registrant and management are periodically requested to summarize the principal accounting firm services and fees paid to date, and management is required to report whether the principal accounting firm's services and fees have been pre-approved in accordance with the required pre-approval process of the Audit Committee.

Non-Audit Services

The Audit Committee of the Board of Directors has considered whether the provision of non-audit services by the Registrant's principal accountants is compatible with maintaining auditor independence.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Sew Cal Logo, Inc.

Dated: December 11, 2008

By: /s/ Richard L. Songer
Richard L. Songer, President

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the date indicated:

Signatures	Titles	Date
/s/ Richard L. Songer Richard L. Songer	Principal Executive Officer	December 11, 2008
/s/ Judy Songer Judy Songer	Principal Financial and Accounting Officer	December 11, 2008

SEW CAL LOGO, INC.

FINANCIAL STATEMENTS

Index to Financial Statements

MOORE & ASSOCIATES, CHARTERED
ACCOUNTANTS AND ADVISORS
PCAOB REGISTERED

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors Sew Cal Logo, Inc.

We have audited the accompanying balance sheets of Sew Cal Logo, Inc. as of August 31, 2008 and 2007, and the related statements of operations, stockholders' equity and cash flows for the years then ended August 31, 2008 and 2007. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Sew Cal Logo, Inc. as of August 31, 2008 and 2007, and the related statements of operations, stockholders' equity and cash flows for the years then ended August 31, 2008 and 2007, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company has accumulated a net loss of $6,361,287, which raises substantial doubt about its ability to continue as a going concern. Management's plans concerning these matters are also described in Note 2. The financial statements do not include any adjustment that might result from the outcome of this uncertainty.

/s/ Moore & Associates, Chartered

Moore & Associates Chartered
Las Vegas, Nevada
November 25, 2008

6490 West Desert Inn Rd, Las Vegas, NV 89146 (702) 253-7499 Fax (702) 253-7501

SEW CAL LOGO, INC.

BALANCE SHEETS

		August 31, 2008		August 31, 2007
ASSETS				
Current Assets				
Cash and cash equivalents	$	15,716	$	155,704
Accounts Receivable, net		216,108		141,361
Inventory		70,902		96,875
Security Deposits				
Prepaid Expenses		2,200		3,800
Total current assets		304,926		397,740
Equipment and machinery, net		141,977		217,266
Security Deposits		6,000		6,000
Total assets	$	452,903	$	621,006
LIABILITIES AND STOCKHOLDERS' EQUITY				
Current liabilities				
Accounts payable		98,693	$	53,317
Note Payable-shareholder		353,884		347,884
Other current liabilities		443,220		252,630
Current Poriton of Long Term Debt		158,290		227,659
Total current liabilities		1,054,087		881,490
Long-term liabilities				
Note Payable-related party		25,135		46,019
Convertible Debentures		2,655,975		2,331,517
Discount on Convertible Debentures		(646,899)		(646,899)
Equipment Loans		9,101		11,851
Total liabilities		3,097,399		2,623,978
Stockholders' Equity (Deficit)				
Preferred stock, authorized 300,000 shares, Par value $0.001, issued and outstanding at 11/30/07 and 8/31/07 is 300,000 respectively		300		300
Common stock, authorized 500,000,000 shares, $0.001 par value, issued and outstanding at August 31, 2008 and 2007 is 143,124,535 and 34,080,702 shares respectively.		143,125		34,081
Additional Paid in Capital		4,120,649		4,154,977
Stock Subscribed		-		-
Accumulated Deficit		(6,908,570)		(6,192,330)
Total stockholders' equity (deficit)		(2,644,496)		(2,002,972)
Total liabilities and stockholders' equity	$	452,903	$	621,006

The accompanying notes are an integral part of these statements

SEW CAL LOGO, INC.

STATEMENTS OF OPERATIONS

	Year Ended August 31, 2008	2007
Revenue:		
Sales of Caps, Embroidery and Other	$ 1,886,224	$ 1,932,448
Total Revenue	1,886,224	1,932,448
Cost of Goods Sold	1,664,085	1,862,314
Gross profit	222,139	70,134
Expenses:		
General and Administrative	265,462	332,855
Officer and Administrative Compensation	164,469	331,032
Consulting, Legal and Accounting	187,773	417,354
Depreciation	6,109	10,313
Rent	240,000	240,000
Total expenses	863,813	1,331,554
Loss from Operations	(641,674)	(1,261,420)
Other Income (Expenses)		
Interest (Expense)	74,566	1,309,263
Total other expenses	74,566	1,309,263
Loss before income taxes	(716,240)	(2,570,683)
Provision for income taxes	-	-
Net loss	$ (716,240)	$ (2,570,683)
Basic and Diluted Earnings (Loss) per Share	$ (0.01)	$ (0.13)
Weighted Average Number of Common Shares	60,889,409	19,720,878

The accompanying notes are an integral part of these statements

SEW CAL LOGO, INC.

STATEMENTS OF STOCKHOLDERS' EQUITY

	Preferred Stock		Common Stock		Additional Paid in Capital	Stock Subscribed	Accumulated (Deficit)	Total Stockholders' Equity
	Shares	Amount	Shares	Amount				
Balance, August 31, 2005	234,800	$ 235	5,176,168	$ 5,176	$ 187,517	$ 36,000	$ (673,814)	$ (444,886)
Shares issued for Services at $0.15 per share			50,000	50	7,450			7,500
Fair Value of Warrants attached to Convertible Debentures					1,081,657			1,081,657
Beneficial Conversion Feature attached to Convertible Debentures					2,500,000			2,500,000
Shares issued for Services at $0.10 per share			33,334	33	3,300			3,333
Shares issued for Conversion of Debt			290,000	290	32,741			33,031
Net Loss for Year							(2,947,833)	(2,947,833)
Balance, August 31, 2006	234,800	235	5,549,502	5,549	3,812,665	36,000	(3,621,647)	232,802
Preferred Shares issued for Services	65,200	65			1,891			1,956
Common Stock Issued for Cash			61,000	61	60,939	(36,000)		25,000
Shares issued for Services			3,500,200	3,501	214,000			217,501
Shares issued for Conversion of Debt			24,970,000	24,970	65,482			90,452
Net Income (Loss) for period							(2,570,683)	(2,570,683)
Balance, August 31, 2007	300,000	300	34,080,702	34,081	4,154,977	-	(6,192,330)	(2,002,972)
Shares issued for Services			9,150,000	9,150	36,600			45,750
Shares issued for Conversion of Debt			744,833	745	292			1,037
Shares issued for Conversion of Debt			200,000	200	-			200
Shares issued for Services			17,200,000	17,200	(8,450)			8,750
Shares issued for Conversion of Debt			27,916,000	27,916	(18,411)			9,505
Shares issued for Conversion of Debt			53,833,000	53,833	(44,359)			9,474
Net Income (Loss) for period							(716,240)	(716,240)
Balance, August 31, 2008	300,000	$ 300	143,124,535	$ 143,125	$ 4,120,649	-	$ (6,908,570)	$ (1,928,256)

The accompanying notes are an integral part of these statements

SEW CAL LOGO, INC.

STATEMENTS OF CASH FLOWS

	Year Ended August 31, 2008	Year Ended August 31, 2007
Operating Activities:		
Net income (loss)	$ (716,240)	$ (2,570,683)
Adjustments to reconcile net income (loss)		
Depreciation	75,289	79,493
Stock issued for services	54,500	219,457
Stock issued to convert debt	20,216	
Amortization of Discount on Debentures	-	1,233,485
Changes in Assets and Liabilities		
(Increase) decrease in prepaid expenses	1,600	419
(Increase) decrease in inventory	25,973	27,174
(Increase) decrease in security deposits	-	(6,000)
(Increase) decrease in accounts receivable	(74,747)	120,154
Increase (decrease) in accounts payable	45,376	14,091
Increase (decrease) in other current liabilities	190,590	79,062
Net cash provided by (used in) operating activities	(377,443)	(803,348)
Investing Activities:		
(Purchases) disposal of equipment	-	(6,701)
Cash (used) in investing activities	-	(6,701)
Financing Activities:		
Notes Payable	(90,253)	-
Debentures Payable	324,458	-
Stock Subscription	-	(36,000)
Stock Sales	-	61,000
Increase/(Decrease) in shareholder loan	6,000	-
Repayment of loans	-	(31,279)
Proceeds from equipment loan	(2,750)	(16,219)
Net cash provided by (used in) financing activities	237,455	(22,498)
Net increase (decrease) in cash and cash equivalents	(139,988)	(832,547)
Cash and cash equivalents at beginning of the period	155,704	988,251
Cash and cash equivalents at end of the period	$ 15,716	$ 155,704
Cash Paid For:		
Interest	$ 74,566	$ 1,309,263
Taxes	$ -	$ -
Non Cash Activities:		
Depreciation	$ 75,289	$ 79,493
Stock issued for services	$ 54,500	$ 219,457
Warrants issued for convertible debt	$ 21,996	$ 90,452
Amortization of Discount on Debentures	$ -	$ 1,233,485

The accompanying notes are an integral part of these statements

NOTE 1. Summary of Significant Accounting Policies

The Company

Sew Cal Logo, Inc. (The Company) was incorporated in the State of California on August 30, 1985 as C J Industries and on February 24, 2004 merged with Calvert Corporation, a Nevada Corporation which changed its name to Sew Cal Logo, Inc. This was a recapitalization accounted for as a stock exchange reverse merger.

The Company is a Nevada corporation doing business in Los Angeles, California. The Company produces and manufactures custom embroidered caps, sportswear and related corporate identification apparel. The Company provides an in-house, full-service custom design center where original artwork and logo reproduction for embroidery are available. The Company also offers contract embroidery and silk-screening to the manufacturing and promotional industry. The Company's products are sold, primarily in the United States, to Fortune 500 companies, major motion picture and television studios, retailers, and local schools and small businesses.

Use of Estimates

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States, which require management to make estimates, and assumptions that affect the reported amounts of assets and liabilities (including disclosure of contingent assets and liabilities) at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Accounts Receivable

The Company's trade accounts receivable and allowance for doubtful accounts are shown below.

	8/31/08	8/31/07
Gross Trade Accounts Receivable	$ 218,343	$ 142,798
Allowance for Doubtful Accounts	(2,235)	(1,428)
Accounts Receivable, net	$ 216,108	$ 141,361

Revenue Recognition

The Company recognizes revenue from product sales upon shipment, which is the point in time when risk of loss is transferred to the customer, net of estimated returns and allowances.

Cash and Cash equivalents

The Company maintains its cash in institutions insured by the Federal Deposit Insurance Corporation (FDIC). This government corporation insured balances up to $100,000 through October 13, 2008. As of October 14, 2008 all non-interest bearing transaction deposit accounts at an FDIC-insured institution, including all personal and business checking deposit accounts that do not earn interest, are fully insured for the entire amount in the deposit account. This unlimited insurance coverage is temporary and will remain in effect for participating institutions until December 31, 2009.

NOTE 1. Summary of Significant Accounting Policies *- continued*

All other deposit accounts at FDIC-insured institutions are insured up to at least $250,000 per depositor until December 31, 2009. On January 1, 2010, FDIC deposit insurance for all deposit accounts, except for certain retirement accounts, will return to at least $100,000 per depositor. Insurance coverage for certain retirement accounts, which include all IRA deposit accounts, will remain at $250,000 per depositor.

Inventory

Inventory is stated at the lower of cost (first-in, first-out method) or market and consists of raw material, work-in-process and finished goods. Normally the Company ships out to the customer the finished goods as soon as they are produced and therefore usually does not maintain a finished goods inventory. Overhead items are applied on a standard cost basis to work in process and finished goods.

	8/31/08	8/31/07
Raw Materials and WIP	$ 70,902	$ 96,875
Finished Goods	-	-
Total Inventory	$ 70,902	$ 96,875

Equipment and Machinery

Equipment and machinery are stated at cost. Depreciation is computed using the straight-line method over their estimated useful lives ranging from five to seven years. Depreciation and amortization expense for the fiscal years ended August 31, 2008 and 2007 amounted to $75, 289 and $79,493 respectively and includes $69,180 in both years for depreciation related to Cost of Goods Sold. Gains from losses on sales and disposals are included in the statements of operations. Maintenance and repairs are charged to expense as incurred. As of August 31, 2008 and 2007 equipment and machinery consisted of the following:

	8/31/08	8/31/07
Equipment and Machinery	$ 942,890	$ 968,644
Less:		
Accumulated depreciation	(800,913)	(678,586)
	$141,977	$ 290,058

Fiscal Year

The Company operates on a fiscal year basis with a year ending August 31.

Earnings and Loss Per Share Information

Basic net earnings (loss) per common share is computed by dividing net earnings (loss) applicable to common shareholders by the weighted-average number of common shares outstanding during the period.

NOTE 1. Summary of Significant Accounting Policies *- continued*

Segment Reporting

Pursuant to Statement of Financial Accounting Standards No. 131 ("SFAS No. 131"), "Disclosure about Segments of an Enterprise and Related Information," the Company has determined it operated in only one segment.

NOTE 2. Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. However, the Company has accumulated a loss $6,361,287 during its years of operation. This raises substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might result from this uncertainty.

Managements Plan

Management continues to seek funding from its shareholders and other qualified investors to pursue its business plan. It is in the process of expanding its sales and distribution capability.

NOTE 3. Accounts Payable and Other Current Liabilities

As of the period ends shown, accounts payable and accrued liabilities consisted of the following:

	8/31/08	8/31/07
Trade accounts payable	$ 98,693	$ 53,317
Sales tax payable	$ 2,967	$ 2,443
Short Term Loan – Related Party	271,770	86,600
Payroll Liabilities	28,300	31,389
Credit Card Debt	40,693	32,778
Revolving bank line of credit (Prime + 3.8 %, interest payable monthly), Principal due upon maturity on 7/1/07 unless renewed by bank, secured by accounts receivable	99,491	99,420
	-	-
	$ 443,221	$ 252,630

NOTE 4. Note Payable- Related Party

On March 1, 2003, for purposes of working capital, the sole shareholder and spouse made a $355,384 subordinated loan to the Company. The Company is obligated to pay monthly interest only on the subordinated loan during its term at the rate of 10% per annum (fixed-rate calculated as simple interest). The entire principal amount of the loan was originally due on March 1, 2004, and has continued from that time on a month-to-month basis. The subordinated loan, which was consented to by United Commercial Bank and subsequent banks, is collateralized by the assets of the Company, including but not limited to any and all equipment owned by the Company, inventory, and outstanding receivables. The balance due at August 31, 2008 is $353,884.

On April 4, 2005 a shareholder loaned the company $100,000 on a five year monthly installment loan at 5% per annum for the purchase equipment. Balance of loan as of August 31, 2008 is $25,135.

NOTE 5. Commitments and Contingencies

Long-Term Debt

On March 25, 2002 the Company entered into an agreement with United Commercial Bank for a $515,000 SBA loan. For the years ending August 31, 2003 and 2002, the unpaid principal balance of the loan was $462,100 and $500,313 respectively. The monthly required payment varied with an annual interest rate of 6.75% and a maturity date of March 1, 2012. This loan related to the purchase of equipment.

On August 11, 2004 the Company refinanced this SBA loan with Pacific Liberty Bank. As of August 31, 2008 the balance was $158,290. Monthly payments are made the 15th of each month with interest at prime plus 2.5. Currently the interest rate is 9.5%. This loan is collateralized by the assets of the corporation and is in first place before the shareholder loan.

On April 16, 2003 the Company entered an installment sale contract with GMAC for the purchase of a vehicle. The total amount financed at signing was $40,754 that represents the total sale price. The agreement requires 60 monthly payments of approximately $679 beginning on May 16, 2003 and ending on April 16, 2008. This Loan has been paid off.

The Company has a second installment loan with GMAC on a vehicle with a balance as of August 31, 2008 of $9,101.

Lease Commitments

The Company leases warehouse and office facilities under an operating lease requiring the Company to pay property taxes and utilities. In July 2004 this building was purchased by a related party (a corporation controlled by the officers) and the lease was re-written for 5 years. Lease expense is currently $12,500 per month.

The lease obligation is shown below for the next five years.

	Year 1	Year 2	Year 3	Year 4	Year 5
Office /warehouse lease	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000

Callable Convertible Debentures

On February 16, 2006 the Company executed an equity financing agreement wherein it will issue an aggregate of $2,000,000 callable convertible debentures in three segments. The Company has received a net of $1,955,000. The debentures are convertible to common stock at 45% below the lowest three intra-day trading price during the 20 trading days immediately preceding conversion.

The Debentures also carry five-year warrants exercisable at $0.50 per share. The aggregate number of warrants to be issued is 2,142,855. The Company has recorded an expense of $585,343 for the fair value of the warrants. The value was determined using the Black-Scholes pricing model and assumes a 5 year maturity, a risk free interest rate of 4.85% and a volatility of 207%.

The Company has recorded a discount on the convertible debentures of $2,000,000 which represents the beneficial conversion feature. During the years ended August 31, 2007 and 2006 the Company converted $90,452 and $33,031 debt into stock, respectively. During the years ended August 31, 2007 and 2006 the Company expensed $983,485 and $565,752 of the recorded discount as interest expense, respectively. The Company will amortize the remaining discount over the remaining life of the debentures. The discount was determined using the Black-Scholes pricing model and assumes a 2 year maturity, a risk free interest rate of 4.85% and a volatility of 207%.

NOTE 5. Commitments and Contingencies - *continued*

On July 31, 2006 the Company executed an equity financing agreement wherein it has issued $500,000 in callable convertible debentures and 20,000,000 seven year warrants exercisable at $0.05 per share. The debentures are convertible to common stock at 40% below the lowest three intra-day trading price during the 20 trading days immediately preceding conversion. The aggregate number of shares to possibly be issued at 100% conversion is 69,444,444 shares. Calculated using a current 3 day trading average price per share of $0.012 per share less 40% is $0.0072 per share divided into $500,000 equals 69,444,444 shares.

During the year ended August 31, 2006, the Company recorded an expense of $496,314 for the fair value of the warrants. The value was determined using the Black-Scholes pricing model and assumes a 5 year maturity, a risk free interest rate of 4.85% and a volatility of 207%.

The Company recorded a discount on the convertible debentures of $500,000 which represents the beneficial conversion feature and is amortized to interest expense over the 2 year life of the debentures. The Company recorded an expense of $ 250,000 and $20,833 respectively for the years ended August 31, 2007 and 2006. The discount was determined using the Black-Scholes pricing model and assumes a 2 year maturity, a risk free interest rate of 4.85% and a volatility of 207%.

NOTE 6. Stockholders' Equity

Preferred Stock

The Company (post merger) is authorized to issue three hundred thousand (300,000) shares of series A preferred stock at a par value of $0.001. The preferred stock is convertible to common stock at one share of preferred for every 100 shares of common. The preferred shares can only be converted when the Company reaches $10,000,000 in sales for any fiscal year. As of August 31, 2004 there were 234,800 shares of preferred stock. The value was placed at par. The conversion to common stock would be 23,480,000 shares. Based upon the actual growth for the last two years, the $10,000,000 in sales will not be reached within five years. Therefore, these shares are not considered in calculating the loss per share.

During the quarter ended May 31, 2007 the Company issued 65,200 preferred shares for services to key employees for services.

Common Stock

On August 25, 2006 the Company's authorization to issued common stock was increased from 50,000,000 shares to 500,000,000 shares at par value of $0.001

As of August 31, 2004 (post merger) the Company had 5,020,000 common shares issued and outstanding. The Company's financial statements have been restated to reflect the recapitalization on a retroactive basis.

In May 2005 the Company purchased equipment valued at $114,100 for 33,334 common share and issued 122,834 common shares for services valued at $12,283.

As of 31 May 2005 the Company had received from investors $36,000 in investment funds for which restricted common shares will be issued. The exact number of shares has not yet been determined.

On January 6, 2006 the Company issued 50,000 common shares for services valued at $7,500.

On February 16, 2006 the Company entered into a securities purchase agreement for a total subscription amount of $2,000,000 that includes stock purchase warrants and callable convertible debentures. A discount on convertible debentures was recorded as additional paid in capital of $2,000,000 for the beneficial conversion feature which is being amortized over the life of the debentures. The total subscription includes an aggregate of 2,142,858 five-year warrants exercisable for the same number of common shares at $0.50 per share. An aggregate of 25,974,026 common shares have been registered and are available for issue to potentially convert the full $2,000,000.

NOTE 6. Stockholders' Equity *- continued*

On July 31, 2006 the Company issued $500,000 in convertible debentures which are convertible to shares of the Company's common stock at a 40% discount to the market price at the time of conversion. A discount on convertible debentures was recorded as additional paid in capital of $500,000 for the beneficial conversion feature which is being amortized over the life of the debentures. Common stock registered to convert the full $500,000 was calculated at 69,444,444 shares using the current three day average price per share of $0.012 less a 40% discount.

On May 31, 2006 the Company issued 290,000 common shares by converting $33,031 of debenture debt and issued 33,334 common shares for consulting services valued at $3,333.

The Company issued 61,000 common shares for cash of $25,000 and the subscription deposit of $36,000 received in May 2005 in a private placement.

During the Year ended August 31, 2007 the Company issued 3,500,200 common shares for various services valued at $217,501 including 2,750,000 common shares in settlement of a finders fee dispute valued at $200,000. The Company converted $90,452 debenture debt by issuing 24,970,000 common shares.

During the three months ended November 30, 2007 the Company issued 9,150,000 common shares for various services valued at $45,750. The Company converted $1,037 debenture debt by issuing 744,833 common shares.

During the three months ended February 29, 2008 the Company converted $200 debenture debt using 200,000 common shares.

During the three months ended March 31, 2008 the Company converted $9,505 debenture debt by issuing 27,916,000 commons shares and issued 17,200,000 common shares for $8,750 services.

During the three months ended August 31, 2008 the Company converted $9,474 debenture debt issued by issuing 53,833,000 common shares.

Warrants

With the $1,955,000 worth of convertible debentures described above 2,000,000 five-year warrants for commons stock exercisable at $0.50 per share were issued and with the $500,000 convertible debentures 20,000,000 seven-year warrants for common shares exercisable at $0.05 per share were issued. Both exercisable prices are "out of the money" therefore no discount has been recorded.

NOTE 7. Interest Expense

Interest expense for the years ended August 31, 2008 and August 31, 2007 is $74,566 and $1,309,263 respectively.

NOTE 8. Income Taxes

The Company provides for income taxes under Statement of Financial Accounting Standards No. 109, Accounting for Income Taxes. SFAS No. 109 requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

SFAS No. 109 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. The total deferred tax asset is $1,503,916 as of June 30, 2008 which is calculated by multiplying a 22% estimated tax rate by the cumulative NOL of $6,835,981 the total valuation allowance is a comparable $1,503,916.

NOTE 8. Income Taxes *- continued*

The provision for income taxes for the period ended August 31, 2008 and 2007 is calculated by applying the statutory rate of 22% to the income/(loss) from continuing operations and deducting appropriate taxes and allowances as follows:

	August 31, 2008	August 31, 2007
Deferred Tax Asset	$ 157,573	$ 565,550
Valuation Allowance	(157,573)	(565,550)
Current Taxes Payable	-	-
Income Tax Expense	$ -	$ -

At August 31, 2008, federal income tax net operating loss carry forwards ("NOL's") which were available to the Company were the following with the year in which they expire.

Year	Amount	Expiration
1996	2,104	2011
1997	9,265	2012
1998	26,317	2013
1999	21,074	2019
2000	50,619	2020
2001	21,675	2021
2002	319,424	2022
2003	45,381	2023
2005	105,366	2025
2006	2,947,833	2026
2007	2,570,683	2027
2008	716,240	2028
Total NOL	$ 6,835,981	

Were the NOL tax asset to be recorded at August 31, 2008 it would be a long-term asset of $1,503,916. Continued profitability by the Company will be a major factor in the valuation account being removed and the recording of this asset.

NOTE 9. The Effect of Recently Issued Accounting Standards

Below is a listing of the most recent Statement of Financial Accounting Standards (SFAS) issued by the Financial Accounting Standards Board (FASB) SFAS 157-163 and their effect on the Company.

Statement No. 157 – *Fair Value Measurements*

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements*, to clarify how to measure fair value and to expand disclosures about fair value measurements. The expanded disclosures include the extent to which companies measure assets and liabilities at fair value, the information used to measure fair value, and the effect of fair value on earnings and is applicable whenever other standards require (or permit) assets and liabilities to be measured at fair value. SFAS 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007 and interim periods within those fiscal years.

The adoption of this new Statement has not had a material effect on the Company's current financial position, results or operations, or cash flows.

Statement No. 159 – *The Fair Value Option for Financial Assets and Financial Liabilities—Including an amendment of FASB Statement No. 115*

In February 2007, the FASB issued SFAS No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities—Including an amendment of FASB Statement No. 115.* This standard permits an entity to choose to measure many financial instruments and certain other items at fair value. This option is available to all entities. Most of the provisions in FAS 159 are elective; however, an amendment to FAS 115 Accounting for Certain Investments in Debt and Equity Securities applies to all entities with available for sale or trading securities. Some requirements apply differently to entities that do not report net income. SFAS No. 159 is effective as of the beginning of an entities first fiscal year that begins after November 15, 2007. Early adoption is permitted as of the beginning of the previous fiscal year provided that the entity makes that choice in the first 120 days of that fiscal year and also elects to apply the provisions of SFAS No. 157 Fair Value Measurements.

Adoption of this pronouncement has not had a material effect on the Company's consolidated financial statements.

NOTE 9. The Effect of Recently Issued Accounting Standards *- continued*

Statement No. 141 (revised 2007) – *Business Combinations*

In December 2007, the FASB revised SFAS No. 141 (revised 2007), *Business Combinations.* This revision changes the way the minority interest in a company is measured, recorded and reported in the parent companies financial statements to the end that a statement user can better evaluate the nature and financial effects of the business combination. The Company will adopt this statement beginning March 1, 2009.

It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

Statement No. 160 – *Noncontrolling Interests in Consolidated Financial Statements—an amendment of ARB No. 51*

In December 2007, the FASB issued SFAS No. 160, *Noncontrolling Interests in Consolidated Financial Statements—an amendment of ARB No. 51.* A noncontrolling interest, sometimes called a minority interest, is the portion of equity in a subsidiary not attributable, directly or indirectly, to a parent. The objective of this Statement is to improve the relevance, comparability, and transparency of the financial information that a reporting entity provides in its consolidated financial statements related to the noncontrolling or minority interest.

The Company will adopt this statement beginning March 1, 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

Statement No. 161 – *Disclosures about Derivative Instruments and Hedging Activities—an amendment to FASB No. 133*

In March 2008, the FASB, issued SFAS No. 161, *Disclosures about Derivative Instruments and Hedging Activities—an amendment of FASB Statement No. 133*. This standard requires companies to provide enhanced disclosures about (a) how and why an entity uses derivative instruments, (b) how derivative instruments and related hedged items are accounted for under Statement 133 and its related interpretations, and (c) how derivative instruments and related hedged items affect an entity's financial position, financial performance, and cash flows. This Statement is effective for financial statements issued for fiscal years and interim periods beginning after November 15, 2008, with early application encouraged.

The Company has not yet adopted the provisions of SFAS No. 161, but does not expect it to have a material impact on its consolidated financial position, results of operations or cash flows.

Statement No. 162 – *The Hierarchy of Generally Accepted Accounting Principles*

In May 2008, the Financial Accounting Standards Board ("FASB") issued SFAS No. 162, *The Hierarchy of Generally Accepted Accounting Principles*. SFAS No. 162 sets forth the level of authority to a given accounting pronouncement or document by category. Where there might be conflicting guidance between two categories, the more authoritative category will prevail. SFAS No. 162 will become effective 60 days after the SEC approves the PCAOB's amendments to AU Section 411 of the AICPA Professional Standards.

SFAS No. 162 has no effect on the Company's financial position, statements of operations, or cash flows at this time.

Statement No. 163 – *Accounting for Financial Guarantee Insurance Contracts – and interpretation of FASB Statement No. 60*

In May 2008, the Financial Accounting Standards Board ("FASB") issued SFAS No. 163, *Accounting for Financial Guarantee Insurance Contracts-and interpretation of FASB Statement No. 60*. SFAS No. 163 clarifies how Statement 60 applies to financial guarantee insurance contracts, including the recognition and measurement of premium revenue and claims liabilities. This statement also requires expanded disclosures about financial guarantee insurance contracts. SFAS No. 163 is effective for fiscal years beginning on or after December 15, 2008, and interim periods within those years.

SFAS No. 163 has no effect on the Company's financial position, statements of operations, or cash flows at this time.

EXHIBIT 31.1

CERTIFICATION
OF CHIEF EXECUTIVE OFFICER PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Richard Songer, certify that:

1. I have reviewed this Form 10-KSB of Sew Cal Logo, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods present in this report;

4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13-a-15(f) and 15d-15(f)) for the small business issuer and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding there liability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principals;

   (c) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   (d) Disclosed in this report any change in the small business issuer's internal control over financing reporting that occurred during the small business issuer's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect ,the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):

   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and

   (b) Any fraud, whether or not material, that involved management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: December 11, 2008

By: /s/ Richard Songer
Richard Songer
Chief Executive Officer

EXHIBIT 31.2

CERTIFICATION
OF CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Judy Songer, certify that:

1. I have reviewed this Form 10-KSB of Sew Cal Logo, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods present in this report;

4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13-a-15(f) and 15d-15(f)) for the small business issuer and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding there liability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principals;

   (c) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   (d) Disclosed in this report any change in the small business issuer's internal control over financing reporting that occurred during the small business issuer's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect ,the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):

   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and

   (b) Any fraud, whether or not material, that involved management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: December 11, 2008

By: /s/ Judy Songer
Judy Songer
Chief Financial Officer

EXHIBIT 32.1

CERTIFICATION OF CHIEF EXECUTIVE OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350

In connection with this Annual Report of Sew Cal Logo, Inc. (the "Company") on Form 10-KSB for the period ending August 31, 2008, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Richard Songer, Chief Executive Officer of the Company, certifies to the best of his knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

1. Such Annual Report on Form 10-KSB for the period ending August 31, 2008, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in such Annual Report on Form 10-KSB for the period ending August 31, 2008, fairly presents, in all material respects, the financial condition and results of operations of Sew Cal Logo, Inc.

SEW CAL LOGO, INC.

Dated: December 11, 2008

By: /s/ Richard Songer
Richard Songer
Chief Executive Officer

EXHIBIT 32.2

CERTIFICATION OF CHIEF FINANCIAL OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350

In connection with this Annual Report of Sew Cal Logo, Inc. (the "Company") on Form 10-KSB for the period ending August 31, 2008, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Judy Songer, Chief Financial Officer of the Company, certifies to the best of her knowledge, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that:

1. Such Annual Report on Form 10-KSB for the period ending August 31, 2008, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in such Annual Report on Form 10-KSB for the period ending August 31, 2008, fairly presents, in all material respects, the financial condition and results of operations of Sew Cal Logo, Inc.

SEW CAL LOGO, INC.

Dated: December 11, 2008

By: /s/ Judy Songer
Judy Songer
Chief Financial Officer