SECURITIES & EXCHANGE COMMISSION EDGAR FILING

Social Life Network, Inc.

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

FORM 10-Q

(Mark One)

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

For the quarter ended February 28, 2009

❑ **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:

SEW CAL LOGO, INC.

(Exact name of Registrant as specified in charter)

Nevada	**46-0495298**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer I.D. 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**

Indicate by check mark whether the registrant (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 period 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 whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ❑		Accelerated filer	❑
Non-accelerated filer ❑	(Do not check if a smaller reporting company)	Smaller reporting company	☑

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes o No ☑

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY
PROCEEDINGS DURING THE PRECEDING FIVE YEARS

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.

Yes o No ❑

APPLICABLE ONLY TO CORPORATE ISSUERS:

State the number of shares outstanding of each of the Issuer's classes of common equity as of the latest practicable date: At May 31, 2008, there were 89,291,535 shares of the registrant's Common Stock outstanding and 300,000 shares of Series A Preferred Stock outstanding.

	Index	Page Number

PART I

ITEM 1. FINANCIAL STATEMENTS

The financial statements included herein have been prepared by the Company, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been omitted. However, in the opinion of management, all adjustments (which include only normal recurring accruals) necessary to present fairly the financial position and results of operations for the periods presented have been made. The results for interim periods are not necessarily indicative of trends or of results to be expected for the full year. These financial statements should be read in conjunction with the financial statements and notes thereto included in the Company's most recent registration statement on Form SB-2 as amended.

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 reviewed the accompanying condensed consolidated balance sheet of Sew Cal Logo, Inc. as of February 28, 2009, and the related statements of operations, stockholders' equity (deficit), and cash flows for the three-month and six-month periods ended February 28, 2009 and February 29, 2008. These interim financial statements are the responsibility of the Corporation's management.

We conducted our reviews in accordance with the standards of the Public Company Accounting Oversight Board (United States). A review of interim financial information consists of principally applying analytical procedures and making inquiries of persons responsible for the financials and accounting matters. It is substantially less in scope than an audit conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States), the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to such condensed consolidated financial statements for them to be in conformity with accounting principles generally accepted in the United States of America.

We have previously audited, in accordance with standards of the Public Company Accounting Oversight Board (United States), the balance sheet of Sew Cal Logo, Inc. as of August 31, 2008, and the related consolidated statements of income, stockholders' equity and cash flows for the year then ended (not presented herein); and in our report dated November 25, 200, we expressed a qualified opinion with a going concern paragraph on those financial statements. In our opinion, the information set forth in the accompanying balance sheet as of November 30, 2008 is fairly stated, in all material respects, in relations to the balance sheet from which it has been derived.

/s/ Moore & Associates, Chartered

Moore & Associates, Chartered
Las Vegas, Nevada
April 16, 2009

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SEW CAL LOGO, INC.

BALANCE SHEETS

		February 28, 2008		August 31, 2008
ASSETS				
Current Assets				
Cash and cash equivalents	$	2,267	$	15,716
Accounts Receivable, net		133,628		216,108
Inventory		46,388		70,902
Prepaid Expenses		2,200		2,200
Total current assets		184,483		304,926
Equipment and machinery, net		114,911		141,977
Security Deposits		6,000		6,000
Total assets	$	305,394	$	452,903
LIABILITIES AND STOCKHOLDERS' EQUITY				
Current liabilities				
Accounts payable		207,755		98,693
Note Payable-shareholder		328,884		353,884
Other current liabilities		450,542		443,220
Current Poriton of Long Term Debt		139,780		158,290
Total current liabilities		1,126,961		1,054,087
Long-term liabilities				
Note Payable-related party		21,552		25,135
Convertible Debentures		2,637,247		2,655,975
Discount on Convertible Debentures		(646,899)		(646,899)
Equipment Loans		7,329		9,101
Total liabilities		3,146,190		3,097,399
Stockholders' Equity (Deficit)				
Preferred stock, authorized 12,000,000 shares, Par value $0.001, issued and outstanding at 02/28/2009 and 8/31/08 is 22,300,000 and 300,000 respectively		22,300		300
Common stock, authorized 2,000,000,000 shares, $0.001 par value, issued and outstanding at February 28, 2009 and August 31, 2008 is 271,873,638 and 143,124,535 shares respectively.		271,874		143,125
Additional Paid in Capital		4,001,154		4,120,649
Stock Subscribed		-		-
Accumulated Deficit		(7,136,124)		(6,908,570)
Total stockholders' equity (deficit)		(2,840,796)		(2,644,496)
Total liabilities and stockholders' equity	$	305,394	$	452,903

The accompanying notes are an integral part of these statements

SEW CAL LOGO, INC.

STATEMENTS OF OPERATIONS

	Six Months Ended February 28,		Three Months Ended February 28,	
	2009	2008	2009	2008
Revenue:				
Sales of Caps, Embroidery and Other	$ 661,377	$ 998,339	$ 307,184	$ 449,427
Total Revenue	661,377	998,339	307,184	449,427
Cost of Goods Sold	583,782	933,810	287,582	466,907
Gross profit/(loss)	77,595	64,529	19,602	(17,480)
Expenses:				
General and Administrative	91,666	122,681	29,027	58,583
Officer and Administrative Compensation	8,116	91,908	4,654	31,308
Consulting, Legal and Accounting	14,007	127,798	6,000	59,667
Depreciation	27,065	3,118	9,012	1,559
Rent	108,000	48,000	60,000	12,000
Total expenses	248,854	393,505	108,693	163,117
Loss from Operations	(171,259)	(328,976)	(89,091)	(180,597)
Other Income (Expenses)				
Interest (Expense)	56,295	37,846	28,850	17,268
Total other expenses	56,295	37,846	28,850	17,268
Loss before income taxes	(227,554)	(366,822)	(117,941)	(197,865)
Provision for income taxes	-	-	-	-
Net loss	$ (227,554)	$ (366,822)	$ (117,941)	$ (197,865)
Basic and Diluted Earnings (Loss) per Share	$ (0.00)	$ (0.01)	$ (0.00)	$ (0.01)
Weighted Average Number of Common Shares	232,941,574	27,595,484	232,941,574	27,595,484

The accompanying notes are an integral part of these statements

SEW CAL LOGO, INC.

STATEMENTS OF STOCKHOLDERS' EQUITY

(From Inception to February 28, 2009)

	Preferred Stock		Common Stock		Additional Paid in	Stock	Accumulated	Total Stockholders'
	Shares	Amount	Shares	Amount	Capital	Subscribed	(Deficit)	Equity
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)	(2,644,796)
Shares issued for Conversion of Debt			128,749,103	128,749	(119,495)			9,254
Shares issued for Services	2,200,000	22,000						22,000
Net Income (Loss) for period							(227,554)	(227,554)
Balance, February 28, 2009	2,500,000	$ 22,300	271,873,638	$ 271,874	$ 4,001,154	$ -	$ (7,136,124)	$ (2,840,796)

The accompanying notes are an integral part of these statements

SEW CAL LOGO, INC.

STATEMENTS OF CASH FLOWS

	Six Months Ended February 28,		Three Months Ended February 28,	
Operating Activities:	2009	2008	2009	2008
Net income (loss)	$ (227,554)	$ (366,822)	$ (117,941)	$ (197,865)
Adjustments to reconcile net income (loss)				
Depreciation	27,066	3,118	9,012	3,118
Stock issued for services	22,000	45,950	-	200
Amortization of Discount on Debentures	-	-	-	-
Changes in Assets and Liabilities				
(Increase) decrease in prepaid expenses	-	(2,200)	-	(2,200)
(Increase) decrease in inventory	24,514	17,980	24,514	3,230
(Increase) decrease in security deposits	-	3,800	-	3,800
(Increase) decrease in accounts receivable	82,480	(598)	8,167	48,964
Increase (decrease) in accounts payable	109,062	28,687	85,295	51,598
Increase (decrease) in other current liabilities	7,322	113,408	7,463	73,467
Net cash provided by (used in) operating activities	44,890	(156,617)	16,510	(156,677)
Investing Activities:				
(Purchases) disposal of equipment	-	34,591	-	15,737
Cash (used) in investing activities	-	34,591	-	15,737
Financing Activities:				
Notes Payable	-	-	-	-
Debentures Payable	(9,474)	6,000	-	6,000
Increase/(Decrease) in shareholder loan	(28,583)	-	(25,000)	-
Repayment of loans	(18,510)	(10,312)	-	(5,188)
Proceeds from equipment loan	(1,772)	(882)	(766)	(882)
Net cash provided by (used in) financing activities	(58,339)	(5,194)	(25,766)	(70)
Net increase (decrease) in cash and cash equivalents	(13,449)	(127,280)	(9,256)	80
Cash and cash equivalents at beginning of the period	15,716	155,704	11,523	28,296
Cash and cash equivalents at end of the period	$ 2,267	$ 28,424	$ 2,267	$ 28,424
Cash Paid For:				
Interest	$ 56,295	$ 74,566	$ 27,445	$ 37,846
Taxes	$ -	$ -	$ -	$ -
Non Cash Activities:				
Stock issued for services	$ 22,000	$ 45,950	$ -	$ 200
Stock issued for convertible debt	$ 9,254	$ 1,237	$ 2,114	$ 1,037

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.

	2/28/2009	8/31/2008
Gross Trade Accounts Receivable	$ 134,978	$ 218,343
Allowance for Doubtful Accounts	(1,350)	(2,235)
Accounts Receivable, net	$ 133,628	$ 216,108

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.

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.

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

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.

	2/28/2009	8/31/2008
Raw Materials and WIP	$ 46,388	$ 709,025
Finished Goods	-	-
Total Inventory	$ 43,688	$ 70,902

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 six months ended February 28, 2009 and the fiscal year ended August 31, 2008 amounted to $27,065 and $79,493 respectively and includes $25,016 and $69,180 respectively 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 February 28, 2008 and August 31, 2008 equipment and machinery consisted of the following:

	2/28/2009	8/31/2008
Equipment and Machinery	$ 980,717	$ 942,890
Less:		
Accumulated depreciation	(865,806)	(800,913)
	$ 114,911	$ 141,977

Fiscal Year

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

Advertising

The Company expenses advertising as incurred. There were no advertising expense incurred for the six months period ended February 28, 2009 and the year ended August 31, 2008.

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.

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 $7,136,124 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. 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 February 28, 2009 is $328,884.

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 February 28, 2009 is $21,552.

NOTE 4. 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 February 28, 2009 the balance was $139,780. 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.

The Company has a second installment loan with GMAC on a vehicle with a balance as of February 28, 2009 of $7,329.

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

NOTE 4. Commitments and Contingencies *- continued*

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%.

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 5. Stockholders' Equity

<u>Preferred Stock</u>

The Company (post merger) is authorized to issue twelve million (12,000,000) 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, 2008 there were 2,500,000 shares of preferred stock. The value was placed at par. The conversion to common stock would be 250,000,000 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 November 30, 2008 the Company issued 2,200,000 preferred shares to key employees for services.

NOTE 5. Stockholders' Equity *- continued*

Common Stock

On September 12, 2008 the Company's authorization to issue common stock was increased from 500.000,000 ti 2,000,000,000.

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.

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.

During the six months ended February 28, 2008 the Company converted $9,254 debenture debt issued by issuing 128,749,103 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 6. Interest Expense

Interest expense for the period ended February 28, 2009 and the year ended August 31, 2008 is $56,295 and $74,566 respectively.

NOTE 7. 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 $1,553,978 as of February 28, 2009 which is calculated by multiplying a 22% estimated tax rate by the cumulative NOL of $7,063,535 the total valuation allowance is a comparable $1,553,978.

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	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
YTD 2009	227,554	2029
Total	$ 7,063,535	

Were the NOL tax asset to be recorded at August 31, 2008 it would be a long-term asset of $1,553,978. Continued profitability by the Company will be a major factor in the valuation account being removed and the recording of this asset.

NOTE 8. 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) and their effect on the Company.

FASB Staff Position EITF 03-6-1 – *Determining Whether Instruments Granted in Share-Based Payment Transactions Are Participating Securities*

In June 2008, the FASB issued FASB Staff Position EITF 03-6-1, *Determining Whether Instruments Granted in Share-Based Payment Transactions Are Participating Securities,* ("FSP EITF 03-6-1"). FSP EITF 03-6-1 addresses whether instruments granted in share-based payment transactions are participating securities prior to vesting, and therefore need to be included in the computation of earnings per share under the two-class method as described in FASB Statement of Financial Accounting Standards No. 128, "Earnings per Share." FSP EITF 03-6-1 is effective for financial statements issued for fiscal years beginning on or after December 15, 2008 and earlier adoption is prohibited.

We are not required to adopt FSP EITF 03-6-1; neither do we believe that FSP EITF 03-6-1 would have material effect on our consolidated financial position and results of operations if adopted.

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.

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. 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.

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.

NOTE 8. 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.

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.

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. 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.

Statement No. 158 – *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans—an amendment of FASB Statements No. 87, 88, 106, and 132(R)*

In September 2006, the FASB issued SFAS No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans—an amendment of FASB Statements No. 87, 88, 106, and 132(R).* To improve financial reporting by requiring an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan (other than a multiemployer plan) as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income of a business entity or changes in unrestricted net assets of a not-for-profit organization. This Statement also improves financial reporting by requiring an employer to measure the funded status of a plan as of the date of its year-end statement of financial position, with limited exceptions.

The adoption of this new Statement has no material effect on the Company's current financial position, results or operations, or cash flows.

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.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF CONTINUING AND FUTURE PLAN OF OPERATIONS.

FORWARD LOOKING STATEMENTS

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 $ 307,184 for the quarter ended February 28, 2009 as compared to $449,427 for the quarter ended February 29, 2008, a net decrease of $142,243 The net decrease is a result of our continued effort to replace non-profitable with profitable business. Also, overall losses as a percentage of sales continue to decline. This can be attributed directly to both internal restructuring and to our significant investment in the research and development of our new surf based brand. Our line of merchandise is continuing to be developed and advertising and promotional campaigns are initiated and underway. Officer and Administrative Compensation was $4,654 for the quarter ended February 28, 2009 as compared to $31,308 for the quarter ended February 28,2008, a net decrease of $26,654. The net decrease is due to the continued restructuring and streamlining of management responsibilities, helping facilitate more focused company direction and the anticipated resulting profitability. Total Assets were $305,394 at February 29, 2009 as compared to $452,903 at August 31, 2008, a net decrease of $147,509. The net decrease was primarily due to cash used for development expenses, ongoing operations, and reduction of inventory.

Plan of Operation

We continue promoting and marketing the Pipeline Posse product line, a recognized name in the world of surf and action sports. Our intent remains the manufacturing, selling and distributing of our own lines of surf wear and to promote this and other lines of goods in appropriate trade journals and other media as they are developed, expanded and distributed. Our first full length movie (surf video) – “Pipeline Posse – Project One” is now for sale in surf shops nationwide as well as available on the website: pipelineposse.com. Ads have been placed in major surf publications as well as on selected internet websites and the video trailers are available for viewing in our website video section. Private label business is beginning to return in spite of the continuing competition with aggressively marketed inexpensive overseas manufacturing. We continue to advocate the value of “Made in the USA” products and this is having some effect on new business as well as the return of previous customers. Our unique ability to respond to client needs for fast delivery also adds to our value as a domestic producer of quality goods. Should we be able to perpetuate and expand this trend we will add to our existing staff to support expansion and growth of both our private label business and entertainment business now that the writer’s strike has ended and remain cautiously optimistic on both issues.

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.

Private Labeling *- continued*

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 recently applied to the USTPO for the trademark “Pipeline Posse” in several categories. Each of our applications is active and currently either approved or 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.

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 recently released “American Gangster” starring Denzel Washington and Russell Crowe. Any new movies or TV programs to add?

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 are now attempting to 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. We are committed to making this new division profitable and more qualified labor has been retained to operate the new equipment as needed.   Second and third manufacturing shifts can be added as growth requires. We have assigned 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. No other major capital expenditures are anticipated at this time.

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.

Development of new Product Lines *- continued*

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 the end of 2008 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.

This Form 10-Q includes forward looking statements concerning the future operations of the Company. This statement is for the express purpose of availing the Company of the protections of such safe harbor with respect to all forward looking statements contained in this Form 10-Q. We have used forward looking statements to discuss future plans and strategies of the Company. Management's ability to predict results or the effect of future plans is inherently uncertain. Factors that could affect results include, without limitation, competitive factors, general economic conditions, customer relations, relationships with vendors, the interest rate environment, governmental regulation and supervision, seasonality, distribution networks, product introductions, acceptance, technological change, changes in industry practices and one-time events. These factors should be considered when evaluating the forward looking statements and undue reliance should not be placed on such statements. Should any one or more of these risks or uncertainties materialize, or should any underlying assumptions prove incorrect, actual results may vary materially from those described herein.

Critical Accounting Policies

Sew Cal’s financial statements and related public financial information are based on the application of accounting principles generally accepted in the United States ("GAAP"). GAAP requires the use of estimates; assumptions, judgments and subjective interpretations of accounting principles that have an impact on the assets, liabilities, revenue and expense amounts reported. These estimates can also affect supplemental information contained in our external disclosures including information regarding contingencies, risk and financial condition. We believe our use if estimates and underlying accounting assumptions adhere to GAAP and are consistently and conservatively applied. We base our estimates on historical experience and on various other assumptions that we believe to be reasonable under the circumstances. Actual results may differ materially from these estimates under different assumptions or conditions. We continue to monitor significant estimates made during the preparation of our financial statements.

Our significant accounting policies are summarized in Note 1 of our financial statements. While all these significant accounting policies impact its financial condition and results of operations, Sew Cal's views certain of these policies as critical. Policies determined to be critical are those policies that have the most significant impact on Sew Cal's consolidated financial statements and require management to use a greater degree of judgment and estimates. Actual results may differ from those estimates. Our management believes that given current facts and circumstances, it is unlikely that applying any other reasonable judgments or estimate methodologies would cause effect on our consolidated results of operations, financial position or liquidity for the periods presented in this report. During the next twelve months, we expect to take the following steps in connection with the further development of our business and the implementation of our plan of operations.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Not applicable.

ITEM 4T. CONTROLS AND PROCEDURES

Our management, under the supervision and with the participation of our Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO"), has evaluated the effectiveness of our disclosure controls and procedures as defined in Securities and Exchange Commission ("SEC") Rule 13a-15(e) and 15d-15(e) as of the end of the period covered by this report. Based upon that evaluation, management has concluded that our disclosure controls and procedures are effective to ensure that information we are required to disclose in reports that we file or submit under the Securities Exchange Act is communicated to management, including the CEO and CFO, as appropriate to allow timely decisions regarding required disclosure and is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms.

There were no changes (including corrective actions with regard to significant deficiencies or material weaknesses) in our internal controls over financial reporting that occurred during the Third quarter 2008 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

On or about February 14, 2008 Rick and Judy Songer, RL Songer & Associates LLC and the Company filed suit against Conoco Phillips, Inc. in the Superior Court of the State of California for the County of Los Angeles for damages for negligence, private nuisance, public nuisance, nuisance per se, trespass, declaratory relief, equitable indemnity and preliminary and permanent injunction. Discovery is progressing and a trial date of September 14, 2009 has been set. The Complaint alleges that the defendants operated and continued to operate a "TANK FARM" which leaked gasoline and related products, creating a large underground contaminate plume. This plume has spread in a generally South/Southwesterly direction, traveling onto Plaintiffs' properties along the Southern border of the ConocoPhillips Facility.

On or about February 19, 2009, Sew Cal Logo, Inc. filed suit in Superior Court of the State of California for the County of Los Angeles against Joseph J Pearson alleging fraud against the Company.

ITEM 1A. RISK FACTORS

Not required.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

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

None.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

(a) EXHIBITS

31.1	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act
31.2	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act
32.1	Certification of the Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act
32.2	Certification of the Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act

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.

Date: April 20, 2009

By: /s/ Richard Songer
Richard Songer
President, Director and Chief
Executive Officer

Date: April 20, 2009

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

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-Q 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 registrant as of, and for, the periods present in this report;

4. The registrant'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 registrant 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 registrant, 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 registrant'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 registrant's internal control over financing reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect ,the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant'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 registrant'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 registrant's internal control over financial reporting.

Date: April 20, 2009

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-Q 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 registrant as of, and for, the periods present in this report;

4. The registrant'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 registrant 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 registrant, 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 registrant'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 registrant's internal control over financing reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect ,the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant'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 registrant'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 registrant's internal control over financial reporting.

Date: April 20, 2009

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 Quarterly Report of Sew Cal Logo, Inc. (the "Company") on Form 10-Q for the period ending February 28, 2009 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Richard Songer, Chief Executive Officer and Chief Financial 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 Quarterly Report on Form 10-Q for the period ending February 28, 2009 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 Quarterly Report on Form 10-Q for the period ending February 28, 2009 fairly presents, in all material respects, the financial condition and results of operations of Sew Cal Logo, Inc.

Dated: April 20, 2009

SEW CAL LOGO, INC.

By: /s/ 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 Quarterly Report of Sew Cal Logo, Inc. (the "Company") on Form 10-Q for the period ending, February 28, 2009 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 Quarterly Report on Form 10-Q for the period ending February 28, 2009, 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 Quarterly Report on Form 10-Q for the period ending February 28, 2009 fairly presents, in all material respects, the financial condition and results of operations of Sew Cal Logo, Inc.

Dated: April 20, 2009

SEW CAL LOGO, INC.

By: /s/ Judy Songer
Chief Financial Officer