

XCel Brands, Inc.  
475 10<sup>th</sup> Avenue, 4<sup>th</sup> Floor  
New York, NY 10018  
(347) 727-2474

November 22, 2011

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Attention:** Mr. Matthew Crispino  
Staff Attorney

**Re: XCel Brands, Inc.**  
**Form 8-K for the Report Date of September 29, 2011**  
**Filed October 5, 2011**  
**File No. 001-10593**

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Dear Mr. Crispino:

We refer to the letter of the Securities and Exchange Commission (the "Commission"), dated November 3, 2011, addressed to Robert W. D'Loren, the Chief Executive Officer of XCel Brands, Inc. (the "Company"). As was discussed earlier today with Edwin Kim of the Commission's Staff, the Company is not yet in position to respond to the Commission's comments. The Company needs additional time to prepare its response and anticipates that its response will be filed on or before December 5, 2011.

Please do not hesitate to contact me at (347) 532-5894 with any questions or further comments.

Very truly yours,

**XCEL BRANDS, INC.**

/s/ Seth Burroughs

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By: Seth Burroughs

Title: Executive Vice President

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