

XCEL BRANDS, INC.

1333 Broadway, 10th Fl
New York, New York 10018

February 2, 2024

VIA EDGAR

United States Securities
and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attention: Stacy Gorman

Re: Registration Statement on Form S-3
Filed January 26, 2024
File No. 333-276698

Xcel Brands, Inc. (the “Company”) hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it may become effective by **5:00 p.m.** Eastern Daylight Time on **February 6, 2024** or as soon thereafter as reasonably practicable.

In making this request, the Company acknowledges that: (i) should the Securities and Exchange Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it will not foreclose the Commission from taking any action with respect to the filing; (ii) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and (iii) the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

XCEL BRANDS, INC.

By: /s/ James Haran
James Haran
