

November 12, 2013

**VIA EDGAR AND
OVERNIGHT DELIVERY**

Mr. Edwin Kim
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street N.E.
Washington, DC 20549

**Re: XCel Brands, Inc./Application For Withdrawal on Form RW for
Registration Statement on Form S-1 (File No. 333-177585)**

Ladies and Gentlemen:

On October 28, 2011, XCel Brands, Inc., a Delaware corporation (the “**Company**”), filed Registration Statement No. 333-177585 on Form S-1 (together with the amendments and exhibits thereto, the “**Registration Statement**”) with the Securities and Exchange Commission (the “**Commission**”).

Pursuant to Rule 477 under the Securities Act of 1933, as amended (the “**Act**”), the Company hereby applies for the withdrawal of the Registration Statement and requests that the Commission consent thereto. No securities have been issued or sold under the Registration Statement. The Registration Statement has not been declared effective by the Commission.

The Company has determined at this time not to proceed with the offering as contemplated by the Registration Statement and requests that the Commission consent to this application on the grounds that withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by paragraph (a) of Rule 477. No securities were sold under the Registration Statement.

It is our understanding that this application for withdrawal of the Registration Statement will be deemed granted as of the date that it is filed with the Commission unless, within fifteen days after such date, the Company receives notice from the Commission that this application will not be granted.

If you have any questions regarding this letter, please contact the Company’s legal counsel, Brad L. Shiffman, Esq. of Blank Rome LLP, at (212) 885-5442.

Sincerely,

XCEL BRANDS, INC.

By: /s/ James Haran
James Haran
Chief Financial Officer
