



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

DIVISION OF  
CORPORATION FINANCE

February 9, 2012

Via E-Mail

Robert W. D'Loren, Chief Executive Officer  
Xcel Brands, Inc.  
475 10th Avenue, 4th Floor  
New York, NY 10018

**Re: Xcel Brands, Inc.  
Form 8-K for the Report Date of September 29, 2011  
File No. 000-31553  
Filed October 5, 2011**

Dear Mr. D'Loren:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino  
Staff Attorney

cc: Brad Shiffman, Esq.  
Blank Rome LLP