

February 2, 2024

James Haran
Chief Financial Officer
XCel Brands, Inc.
1333 Broadway
10th Floor
New York, NY 10018

Re: XCel Brands, Inc.
Registration

Statement on Form S-3
2024

Filed January 26,

File No. 333-276698

Dear James Haran:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Stacie Gorman at 202-551-3585 with any questions.

Please contact Stacie

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Brad L. Shiffman, Esq.