



DIVISION OF  
CORPORATION FINANCE

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

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**  
**Filed January 26, 2024**  
**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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Brad L. Shiffman, Esq.