



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

DIVISION OF
CORPORATION FINANCE

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.