



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 11, 2008

Mr. Neil Cole, President and CEO  
Iconix Brand Group, Inc.  
1450 Broadway #4  
New York, New York 10018

**Re: Iconix Brand Group, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Filed February 29, 2008  
File No. 001-10593**

Dear Mr. Cole:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Healthcare Services