

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

September 10, 2010

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

Re: Iconix Brand Group, Inc.

Form 10-K

File No. 001-10593

Dear Mr. Cole:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds Assistant Director

FAX: (212) 391-0127