



DIVISION OF  
CORPORATION FINANCE

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

June 8, 2022

Zine Mazouzi  
Chief Financial Officer  
Steven Madden, Ltd.  
52-16 Barnett Avenue  
Long Island City, NY 11104

**Re: Steven Madden, Ltd.**  
**Form 10-K for the Year Ended December 31, 2021**  
**File No. 000-23702**

Dear Mr. Mazouzi:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing