

Room 4561  
Via fax (212) 247-7132

January 28, 2009

Robert W. D'Loren  
Chief Executive Officer  
Nexcen Brands, Inc.  
1330 Avenue of Americas  
New York, NY 10019

**Re: Nexcen Brands, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed March 21, 2008**  
**Form 8-K Filed August 21, 2008**  
**File no. 0-27707**

Dear Mr. D'Loren:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief