



DIVISION OF  
CORPORATION FINANCE

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

August 13, 2018

Lori Nembirkow  
General Counsel  
Differential Brands Group Inc.  
1231 S. Gerhart Avenue  
Commerce, CA 90022

**Re: Differential Brands Group Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed July 27, 2018**  
**File No. 000-18926**

Dear Ms. Nembirkow:

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 Beverages, Apparel and  
Mining