



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 4, 2016

Via E-mail

Mr. David Jones
Chief Financial Officer
Iconix Brand Group, Inc.
1450 Broadway
New York, NY 10018

Re: Iconix Brand Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2013
Form 10-K for Fiscal Year Ended December 31, 2014
Form 10-K for Fiscal Year Ended December 31, 2015
File No. 001-10593

Dear Mr. Jones:

We have completed our review of your filings. 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,

/s/Craig Arakawa

Craig Arakawa
Accounting Branch Chief
Office of Beverages, Apparel and
Mining