

Mail Stop 3561

September 29, 2008

Mr. Edward Rosenfeld, CEO  
Steven Madden, Ltd.  
52-16 Barnett Avenue  
Long Island City, New York 11104

**Re: Steven Madden, Ltd.  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Filed March 12, 2008  
File No. 000-23702**

Dear Mr. Rosenfeld:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director