

Mail Stop 3561

August 18, 2008

Ms. Jill Granoff, CEO
Kenneth Cole Productions, Inc.
603 West 50th Street
New York, New York 10019

**Re: Kenneth Cole Productions, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed March 9, 2008
File No. 001-13082**

Dear Ms. Granoff:

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

Sincerely,

John Reynolds
Assistant Director

cc: Karen Levi, Esq.
FAX (866) 690-8796