



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2010

Ms. Jill Granoff  
Chief Executive Officer  
Kenneth Cole Productions, Inc.  
603 West 50th Street  
New York, NY 10019

**Re: Kenneth Cole Productions, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2009  
Filed March 8, 2010  
File No. 001-13082  
Schedule 14A  
Filed April 16, 2010**

Dear Ms. Granoff:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services