

January 10, 2013

VIA EDGAR TRANSMISSION

United States Securities and Exchange Commission
Office of Emerging Growth Companies
100 F Street, NE - Mail Stop 3561
Washington, D.C. 20549
Attn: Tia L. Jenkins, Senior Assistant Chief Accountant

Michele Vaillant
Partner
T. 973.639.2011
F. 973.297.3826
mvaillant@mccarter.com

McCarter & English, LLP
Four Gateway Center
100 Mulberry Street
Newark, NJ 07102-4056
T. 973.622.4444
F. 973.624.7070
www.mccarter.com

Re: Steven Madden, Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed February 29, 2012
File No. 000-23702

Dear Ms. Jenkins:

On behalf of Steven Madden, Ltd. (the "Company"), this shall serve as written confirmation of our telephone conversation of January 9, 2013 in which you agreed to allow an extension of time for the Company to respond to the Staff's comment letter dated January 3, 2013 relating to its Annual Report on Form 10-K referenced above. In our conversation you agreed to grant the Company an extension of an additional 10 days making the response due on or before January 23, 2013.

We appreciate your consideration and thank you for your cooperation in this regard.

Very truly yours,

McCarter & English, LLP

By: /s/ Michele F. Vaillant
Michele F. Vaillant

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cc: Brian McAllister
Melissa N. Rocha
Arvind Dharia, CFO
