

June 16, 2021

Harvey S. Kanter
President and Chief Executive Officer
Destination XL Group, Inc.
555 Turnpike Street
Canton, Massachusetts 02021

Group, Inc.

Statement on Form S-3

Re: Destination XL

Registration

Filed June 10, 2021

File No. 333-256990

Dear Mr. Kanter:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Elizabeth W. Fraser