

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

DIVISION OF CORPORATION FINANCE

September 15, 2021

Jonathan Schwefel Chief Executive Officer Vince Holding Corp. 500 5th Avenue-20th Floor New York, NY 10110

> Re: Vince Holding Corp. Registration Statement on Form S-3 Filed September 9, 2021 File No. 333-259412

Dear Mr. Schwefel:

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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services