



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2024

Michael Hand  
Interim Chief Financial Officer  
Vince Holding Corp.  
500 5th Avenue — 20th Floor  
New York , New York 10110

**Re: Vince Holding Corp.**  
**Form 10-K for Fiscal Year Ended January 28, 2023**  
**Filed April 28, 2023**  
**Form 10-Q for Quarterly Period Ended October 28, 2023**  
**Filed December 7, 2023**  
**File No. 001-36212**

Dear Michael Hand:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services