



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 24, 2017

Via E-mail

David Biese  
Chief Financial Officer  
Jill Intermediate LLC  
4 Batterymarch Park  
Quincy, MA 02169

**Re: Jill Intermediate LLC  
Registration Statement on Form S-1  
Filed February 10, 2017  
Response dated February 17, 2017  
File No. 333-215993**

Dear Mr. Biese:

We have reviewed your registration statement and response letter dated February 17, 2017 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Principal and Selling Stockholders, page 115

1. We note the draft disclosure dated February 17, 2017 regarding a planned distribution of all shares of common stock held by JJill Topco Holdings to partners and limited partners. Please advise us if this registration statement covers the planned distribution by JJill Topco Holdings upon completion of this offering. In this regard, please tell us whether the planned distribution will constitute a change of control.
2. Please revise where appropriate, including the diagram on page 7, to reflect the planned distribution on your ownership structure and the breakdown of "Existing Owners" between JJill Topco Holdings, TowerBrook, partners, limited partners, and so forth. Please clarify the vesting terms of any common interests and revise or advise us why the stockholder table footnotes do not address vested and unvested common stock.

David Biese  
Jill Intermediate LLC  
February 24, 2017  
Page 2

Exhibits, page II-2

3. We note from page 115 that JJill Topco Holdings' limited partnership agreement governs the distribution of cash and shares to partners and limited partners. Please advise us why the limited partnership agreement should not be filed as an exhibit. Refer to Item 601(b)(10) of Regulation S-K.

Please contact Jonathan Burr at (202) 551-5833 or James Lopez at (202) 551-3536 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Raphael M. Russo  
Paul, Weiss, Rifkind, Wharton & Garrison LLP