



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

DIVISION OF  
CORPORATION FINANCE

September 20, 2023

Mark Webb  
Chief Financial Officer  
J.Jill, Inc.  
4 Batterymarch Park  
Quincy, MA 02169

**Re: J.Jill, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 15, 2023**  
**File No. 333-274536**

Dear Mark Webb:

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 Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Steve Patterson