



DIVISION OF
CORPORATION FINANCE

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

February 13, 2020

Michael Porter
Senior Vice President and Chief Financial Officer
iMedia Brands, Inc.
6740 Shady Oak Road
Eden Prairie, MN 55344-3433

Re: iMedia Brands, Inc.
Form 10-K for the Fiscal Year Ended February 2, 2019
Filed March 29, 2019
File No. 001-37495

Dear Mr. Porter:

We have completed our review of your filing. 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