

VINCE HOLDING CORP.

FORM S-1MEF

(Registration of Additional Securities (up to 20%))

Filed 06/25/14

Address	1441 BROADWAY 6TH FLOOR NEW YORK, NY 10018
Telephone	212-515-2600
CIK	0001579157
Symbol	VNCE
SIC Code	5600 - Retail-Apparel & Accessory Stores
Fiscal Year	02/02

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-1
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

VINCE HOLDING CORP.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

5600
(Primary Standard Industrial
Classification Code Number)

75-3264870
(I.R.S. Employer
Identification No.)

**1441 Broadway—6th Floor
New York, New York 10018
(212) 515-2600**

(Address, including zip code and telephone number, including area code, of registrant's principal executive offices)

Jay L. Dubiner
Senior Vice President, General Counsel & Secretary
**1441 Broadway—6th Floor
New York, New York 10018
(212) 515-2600**

(Name, address, including zip code and telephone number, including area code, of agent for service)

Copies of all communications, including communications sent to agent for service, should be sent to:

Gerald T. Nowak, P.C.
Kirkland & Ellis LLP
300 North LaSalle
Chicago, Illinois 60654
(312) 862-2000

Kevin P. Kennedy
Simpson Thacher & Bartlett LLP
2475 Hanover Street
Palo Alto, California 94304
(650) 251-5000

Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-196766

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share(2)	Proposed Maximum Offering Price(2)	Amount of Registration Fee(3)(4)
Common Stock, \$0.01 par value per share	892,326	\$36.97	\$32,989,292.22	\$4,249.02

- (1) In accordance with Rule 462(b), the 892,326 amount of securities to be registered under this Registration Statement is an additional amount of securities having a proposed maximum aggregate offering price of no more than 20% of the maximum aggregate offering price of the securities eligible to be sold under the related registration statement on Form S-1 (File No. 333-196766), as amended, which registration statement was declared effective by the Securities and Exchange Commission on June 25, 2014, for which a registration fee of \$19,825.72 was already paid. Includes shares of common stock that may be sold if the option to purchase additional shares granted by the selling stockholder to the underwriters is exercised in full.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) under the Securities Act of 1933, as amended, on the basis of the average high and low prices of the registrant's common stock on June 24, 2014, as reported by the New York Stock Exchange.
- (3) Calculated by multiplying 0.0001288 by the proposed maximum offering price.
- (4) The registrant certifies to the Securities and Exchange Commission that it has instructed its bank to pay the Commission the filing fee set forth for the additional securities being registered hereby by wire transfer as soon as practicable (but in any event no later than the close of business on June 26, 2014), that it will not revoke such instructions, that it has sufficient funds in such account to cover the amount of such filing fee and that it will confirm receipt of such instructions by its bank during regular business hours no later than June 26, 2014.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) of the Securities Act of 1933, as amended.

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

This Registration Statement is being filed by Vince Holding Corp. (the “Registrant”) pursuant to Rule 462(b) of the Securities Act of 1933, as amended, and General Instruction V to Form S-1 solely to register an additional 892,326 shares of the Registrant’s common stock, par value \$0.01 per share, to be sold by certain selling stockholders of the Registrant. In accordance with Rule 462(b), this Registration Statement incorporates by reference the contents of the Registrant’s registration statement on Form S-1, as amended (File No. 333-196766), originally filed with the Securities and Exchange Commission (the “Commission”) on June 16, 2014 and declared effective by the Commission on June 25, 2014, including all exhibits and amendments thereto and all information incorporated by reference therein, other than the exhibits included herein.

The required opinions and consents are listed on the Exhibit Index attached to and filed with this Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, Vince Holding Corp., a Delaware corporation, has duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on June 25, 2014.

VINCE HOLDING CORP.

By: /s/ Jill Granoff

Name: Jill Granoff

Title: Chairman and Chief Executive Officer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Jill Granoff</u> Jill Granoff	Chairman, Chief Executive Officer (principal executive officer) and Director	June 25, 2014
<u>/s/ Lisa Klinger</u> Lisa Klinger	Chief Financial Officer and Treasurer (principal financial and principal accounting officer)	June 25, 2014
<u>*</u> Robert A. Bowman	Director	June 25, 2014
<u>*</u> Jerome Griffith	Director	June 25, 2014
<u>*</u> Eugenia Ulasewicz	Director	June 25, 2014
<u>*</u> Christopher T. Metz	Director	June 25, 2014
<u>*</u> Mark E. Brody	Director	June 25, 2014
<u>*</u> Jonathan H. Borell	Director	June 25, 2014
<u>*</u> Marc Leder	Director	June 25, 2014

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Exhibit Table</u>
5.1	Opinion of Kirkland & Ellis LLP
23.1	Consent of Pricewaterhouse Coopers LLP, dated June 25, 2014.
23.2	Consent of Kirkland & Ellis LLP (included Exhibit 5.1).
24.1*	Power of Attorney

* Indicates exhibits that were filed as part of the Registration Statement on Form S-1 (File No. 333-196766) which this Registration Statement incorporates by reference.

Vince Holding Corp.
1441 Broadway—6th Floor
New York, New York 10018

Re: 462(b) Registration Statement on Form S-1

Ladies and Gentlemen:

We are acting as special counsel to Vince Holding Corp., a Delaware corporation (the “Company”), in connection with the proposed registration by the Company of shares of its Common Stock, par value \$0.01 per share (the “Common Stock”), including shares of Common Stock to cover over-allotments, if any, pursuant to a Registration Statement on Form S-1 (Registration No. 333-196766), originally filed with the Securities and Exchange Commission (the “Commission”) on June 16, 2014 under the Securities Act of 1933, as amended (the “Act”) (such Registration Statement, as amended or supplemented, is hereinafter referred to as the “Registration Statement”) and a Registration Statement filed pursuant to Rule 462(b) (the “462(b) Registration Statement”). The shares of Common Stock to be registered pursuant to the 462(b) Registration Statement are referred to herein as the “Additional Shares.”

In that connection, we have examined originals, or copies certified or otherwise identified to our satisfaction, of such documents, corporate records and other instruments as we have deemed necessary for the purposes of this opinion, including (i) the corporate and organizational documents of the Company, including the Amended & Certificate of Incorporation of the Company, filed with the Secretary of State of the State of Delaware on November 26, 2013, (ii) minutes and records of the proceedings of the Company with respect to the issuance and sale of the Additional Shares, (iii) the form of Underwriting Agreement in the form filed as Exhibit 1.1 to the Registration Statement, filed with the Commission on June 23, 2014 and (iv) the Registration Statement and the 462(b) Registration Statement.

For purposes of this opinion, we have assumed the authenticity of all documents submitted to us as originals, the conformity to the originals of all documents submitted to us as copies and the authenticity of the originals of all documents submitted to us as copies. We have also assumed the legal capacity of all natural persons, the genuineness of the signatures of persons signing all documents in connection with which this opinion is rendered, the authority of such persons signing on behalf of the parties thereto other than the Company and the due authorization, execution and delivery of all documents by the parties thereto other than the Company. We have not independently established or verified any facts relevant to the opinions expressed herein, but have relied upon statements and representations of officers and other representatives of the Company and others.

Based upon and subject to the foregoing qualifications, assumptions and limitations and the further limitations set forth below, we are of the opinion that the Additional Shares have been duly authorized, validly issued and fully paid and are non-assessable.

Our opinion expressed above is subject to the qualification that we express no opinion as to the applicability of, compliance with, or effect of any laws except the General Corporation Law of the State of Delaware (including the statutory provisions, all applicable provisions of the Delaware constitution and reported judicial decisions interpreting the foregoing).

We hereby consent to the filing of this opinion with the Commission as Exhibit 5.1 to the 462(b) Registration Statement. We also consent to the reference to our firm under the heading "Legal Matters" in the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission.

We do not find it necessary for the purposes of this opinion, and accordingly we do not purport to cover herein, the application of the securities or "Blue Sky" laws of the various states to the issuance and sale of the Additional Shares.

This opinion is limited to the specific issues addressed herein, and no opinion may be inferred or implied beyond that expressly stated herein. This opinion speaks only as of the date that the 462(b) Registration Statement becomes effective under the Act and we assume no obligation to revise or supplement this opinion after the date of effectiveness should the General Corporation Law of the State of Delaware be changed by legislative action, judicial decision or otherwise after the date hereof.

Sincerely,

/s/ Kirkland & Ellis LLP

KIRKLAND & ELLIS LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of Vince Holding Corp. of our report dated April 4, 2014, relating to the consolidated financial statements and financial statement schedule, which appears in Vince Holding Corp.'s Registration Statement (Form S-1 No. 333-196766) filed with the Securities and Exchange Commission. We also consent to the reference to us under the headings "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

St. Louis, Missouri
June 25, 2014