

October 20, 2021

Tom C. Thomas, Esq.
General Counsel and Chief Legal Officer
Vincerx Pharma, Inc.
260 Sheridan Avenue, Suite 400
Palo Alto, CA 94306

Inc.

Statement on Form S-1

2021

Re: Vincerx Pharma,

Registration

Filed October 14,

File No. 333-260246

Dear Mr. Thomas:

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.

Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:
Esq.

Gabriella Lombardi,