

February 4, 2021

Ahmed Hamdy
Chief Executive 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 January 29,
File No. 333-252589

Dear Dr. Hamdy:

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.

Drory at 202-551-8342 with any questions.

Please contact Jason L.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:
Esq.

Gabriella Lombardi,