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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 14, 2017

Vince Holding Corp.
(Exact name of Registrant as Specified in Its Charter)

Delaware	**001-36212**	**75-3264870**
(State or Other Jurisdiction of Incorporation)	**(Commission File Number)**	**(IRS Employer Identification No.)**

500 5 th Avenue – 20 th Floor **New York, New York 10110**	**10110**
(Address of Principal Executive Offices)	**(Zip Code)**

Registrant's Telephone Number, Including Area Code: (212) 515-2600

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Indicate by check mark whether the registrant is an emerging growth company as defined in as defined in Rule 405 of the Securities Act of 1933 (§ 230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§ 240.12b-2 of this chapter).

Emerging growth company ☑

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☑

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instructions A.2. below):

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 1.01 Entry into a Material Defi nitive Agreement.

On April 14, 2017, Vince, LLC ("Vince"), an indirect wholly owned subsidiary of Vince Holding Corp. (the "Company"), entered into a side letter (the "Letter") with Bank of America, N.A. ("BofA"), as administrative agent and collateral agent under a credit agreement (the "Agreement"), dated as of November 27, 2013, by and among Vince, the guarantors party thereto, the Agent (as defined therein) and each lender party thereto. The Letter amends and restates in its entirety the side letter entered into on March 6, 2017 by and among Vince, the guarantors party thereto, the Agent and each lender party.

The Letter provides that during the period from April 13, 2017 until and through July 31, 2017 (the "Letter Period"), the respective thresholds included in the definitions of "Covenant Compliance Event" and "Trigger Event" in the Agreement continue to be temporarily modified to be the greater of (a) 12.5% of the Adjusted Loan Cap (as defined in the Agreement) and (b) $5,000,000. The Letter further provides that during the Letter Period, so long as the Company's cash is held in a deposit account of the Company maintained with BofA (the "BofA Account"), the Company may include in the Borrowing Base (i) up to $10 million of such cash after April 13, 2017 through May 31, 2017 and (ii) up to $5 million of such cash after May 31, 2017 through July 31, 2017. During the Letter Period, to the extent that the cash and cash equivalents held by the Loan Parties at the close of business on any given day exceeds $1 million (excluding amounts in the BofA Account and certain other excluded accounts, as well as amounts equal to all undrawn checks and ACH issued in the ordinary course of business for payroll, rent and other accounts payable needs), Vince shall use any such cash in excess of $1 million to repay the loans under the Agreement. In addition, during the Letter Period, the Company is prohibited from making any Restricted Payment (as defined in the Agreement) to its shareholders, except for customary indemnification and expense reimbursements to the employees of such shareholders that serve as the members of the Company's board of directors and certain employee stock buybacks.

Further details are contained in, and this description is qualified in its entirety by, the Letter, which will be included as an exhibit to the Company's quarterly report on Form 10-Q for the fiscal quarter ending April 29, 2017.

Item 2.03. Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant

The information required by Item 2.03 relating to the Letter is contained in Item 1.01 of this Current Report and incorporated herein by reference.

Item 8.01. Other Events.

On April 14, 2017, the Company issued a press release regarding the filing of the Notification of Late Filing on Form 12b-25 relating to the delay in the filing of its Annual Report on Form 10-K for the fiscal year ended January 28, 2017.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit Number	Description of Exhibit
99.1	Press Release of Vince Holding Corp., dated April 14, 2017.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

	VINCE HOLDING CORP.
Date: April 14, 2017	By: /s/ David Stefko
	David Stefko
	Executive Vice President, Chief Financial Officer

EXHIBIT INDEX

Exhibit Number	Description of Exhibit
99.1	Press Release of Vince Holding Corp., dated April 14, 2017.

VINCE.

EXHIBIT 99.1

Vince Holding Corp. Announces Delay in Fiscal 2016 10-K Filing

NEW YORK, New York – April 14, 2017 – Vince Holding Corp. (NYSE: VNCE), a leading global luxury apparel and accessories brand ("Vince" or the "Company"), today announced that it is delaying the release of its financial results for the fourth quarter and fiscal year ended January 28, 2017. As such, the Company has filed a Form 12b-25 Notification of Late Filing for its Annual Report on Form 10-K with the Securities and Exchange Commission, extending the deadline to file its Form 10-K on or before April 28, 2017. The extension is necessary due to unanticipated delays in compiling financial reports and other data that are necessary in preparing and completing the financial statements. These delays are related to the transition from Kellwood, the Company's former parent company, and the integration of the Company's new ERP System with its internal business processes and third-party systems, as well as additional procedures and processes that the Company is undertaking to ensure that its financial statements are fairly and accurately presented. In addition, although the Company has not concluded its assessment of the effectiveness of its internal controls over financial reporting as of January 28, 2017, it believes that the transition and implementation described above will result in one or more material weaknesses in internal controls.

Brendan Hoffman, Chief Executive Officer, commented, "We undertook an IT migration project to make Vince independent from the Kellwood platform and to create greater efficiencies in our business. While the implementation was completed, we have experienced difficulties in the integration and identified certain issues associated with these new systems which we believe will result in one or more material weaknesses in internal controls. We are in the process of correcting any systems deficiencies that we have identified and expect this to be completed during fiscal 2017. I would note that, until our systems are fully remediated, we will continue to conduct additional due diligence around our quarterly closing procedures to ensure the accuracy of our financial results."

The Company currently anticipates that its results for the fiscal year ended January 28, 2017 will be further impacted by, among other matters, material asset impairment charges, including impairment charges relating to its goodwill and tradename, and the recording of a valuation allowance against all of its deferred tax assets in the fourth quarter. Moreover, the Company has made a specified equity contribution of $1.7 million and currently anticipates to make one or more additional specified equity contributions to its operating subsidiary using a portion of the cash it held for purposes of an equity cure in connection with the Company's compliance with the covenant relating to the consolidated net total leverage ratio under its term loan facility as of January 28, 2017. The Company continues to hold approximately $20 million of cash until needed by its operating subsidiary, including for purposes of future equity cures under its credit facilities. In addition, today the Company entered into a side letter with Bank of America which amends and restates the initial side letter dated March 6, 2017. The side letter provides the Company with the ability, through July 31, 2017, to borrow against a portion of its approximately $20 million of cash currently held.

Furthermore, a s required by the new Financial Accounting Standards Board Accounting Standards, management is assessing whether there are conditions or events that raise substantial doubt about the Company's ability to continue as a going concern within one year after its financial statements are issued. This includes, among other factors, the impact of the current trends in the retail business environment on the Company's future projections and its effect on the Company's ability to comply with, or cure any potential future violation of, the Leverage Ratio Covenant during such period. Such trends have contributed to management lowering the Company's projections in the past.

Hoffman continued, “In addition, w e completed a side letter with Bank of America that increases our borrowing flexibi lity , allowing us to ope rate our business more efficiently . However, in light of the difficult retail environment we believe that it is prudent to consider a scenario in which we do not meet our financial covenants . That said, we have done a lot of work to reset the brand and believe that we are taking the right strategic steps to optimize our wholesale business , expand our direct-to-consumer business and grow our international presence.”

ABOUT VINCE

Established in 2002, Vince is a global luxury brand best known for utilizing luxe fabrications and innovative techniques to create a product assortment that combines urban utility and modern effortless style. From its edited core collection of ultra-soft cashmere knits and cotton tees, Vince has evolved into a global lifestyle brand and destination for both women’s and men’s apparel and accessories. As of January 28, 2017, Vince products were sold in prestige distribution worldwide, including approximately 2,300 distribution locations across more than 40 countries. With corporate headquarters in New York and its design studio in Los Angeles, the Company operated 40 full-price retail stores, 14 outlet stores and its e-commerce site, vince.com. Please visit www.vince.com for more information.

This document, and any statements incorporated by reference herein, contains forward-looking statements under the Private Securities Litigation Reform Act of 1995. Forward-looking statements include the statements regarding, among other things, our current expectations about the Company's future results and financial condition, revenues, store openings and closings, margins, expenses and earnings and are indicated by words or phrases such as "may," "will," "should," "believe," "expect," "seek," "anticipate," "intend," "estimate," "plan," "target," "project," "forecast," "envision" and other similar phrases. Although we believe the assumptions and expectations reflected in these forward-looking statements are reasonable, these assumptions and expectations may not prove to be correct and we may not achieve the results or benefits anticipated. These forward-looking statements are not guarantees of actual results, and our actual results may differ materially from those suggested in the forward-looking statements. These forward-looking statements involve a number of risks and uncertainties, some of which are beyond our control, including, without limitation: our ability to maintain adequate cash flow from operations or availability under our revolving credit facility to meet our liquidity needs (including our obligations under the tax receivable agreement); our ability to successfully complete the migration of our systems and processes from Kellwood Company and to successfully implement the new systems, processes and functions following the migration; our ability to ensure the proper operation of the distribution facility by a third party logistics provider recently transitioned from Kellwood; our ability to remain competitive in the areas of merchandise quality, price, breadth of selection, and customer service; our ability to anticipate and/or react to changes in customer demand and attract new customers, including in connection with making inventory commitments; our ability to control the level of sales in the off-price channels; our ability to manage excess inventory in a way that will promote the long-term health of the brand; changes in consumer confidence and spending; our ability to maintain projected profit margins; unusual, unpredictable and/or severe weather conditions; the execution and management of our retail store growth plans, including the availability and cost of acceptable real estate locations for new store openings; the execution and management of our international expansion, including our ability to promote our brand and merchandise outside the U.S. and find suitable partners in certain geographies; our ability to expand our product offerings into new product categories, including the ability to find suitable licensing partners; our ability to successfully implement our marketing initiatives; our ability to protect our trademarks in the U.S. and internationally; our ability to maintain the security of electronic and other confidential information; serious disruptions and catastrophic events; changes in global economies and credit and financial markets;

competition; the impact of recent turnover in the senior management team; the fact that a number of members of the management team have less than one year of tenure with the Company, and the current senior management team has not had a long period of time working together; our ability to attract and retain key personnel; commodity, raw material and other cost increases; compliance with domestic and international laws, regulations and orders; changes in laws and regulations; outcomes of litigation and proceedings and the availability of insurance, indemnification and other third-party coverage of any losses suffered in connection therewith; tax matters; and other factors as set forth from time to time in our Securities and Exchange Commission filings, including under the heading "Item 1A—Risk Factors" in our Annual Report on Form 10-K and our Quarterly Reports on Form 10Q. We intend these forward-looking statements to speak only as of the time of this release and do not undertake to update or revise them as more information becomes available.

This press release is also available on the Vince Holding Corp. website (http://investors.vince.com/).

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