

DIVISION OF CORPORATION FINANCE

July 21, 2020

Timothy A. Peterman Chief Executive Officer iMedia Brands, Inc. 6740 Shady Oak Road Eden Prairie, MN 55344-3433

> Re: iMedia Brands, Inc. Registration Statement on Form S-3 Filed July 14, 2020 File No. 333-239857

Dear Mr. Peterman:

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.

Please contact Jennifer López at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services