

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

September 9, 2024

Gaurav Pahwa Chief Financial Officer Wilhelmina International, Inc. 5420 Lyndon B Johnson Freeway, Box #25 Dallas, TX 75240

Re: Wilhelmina International, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 001-36589

Dear Gaurav Pahwa:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Quentin Faust