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January 22, 2021

Re: Vinci Partners Investments Ltd.
Registration Statement on Form F-1
File No. 333-251871

U.S. Securities and Exchange Commission

Division of Corporation Finance
Office of Trade & Services
100 F Street, N.E.
Washington, D.C. 20549

Attn: Lory Empie, Staff Accountant
Cara Lubit, Staff Accountant
Eric Envall, Staff Attorney
David Lin, Staff Attorney

Ladies and Gentlemen:

On behalf of our client, Vinci Partners Investments Ltd. (the "Company"), we are submitting as Exhibit A (changed page to the above referenced Registration Statement reflecting the inclusion of pro forma balance sheet information in the section captioned "Selected Financial Information") to this letter on a supplemental basis in order to facilitate the review by the staff of the Division of Corporation Finance of the Securities and Exchange Commission. The enclosed page is marked to indicate changes from the Registration Statement filed on January 19, 2019.

Please do not hesitate to contact me at 212-450-6095 or manuel.garciadiaz@davispolk.com; or Drew Glover at 212-450-4772 or drew.glover@davispolk.com if you have any questions regarding the foregoing or if I can provide any additional information.

Very truly yours,

/s/ Manuel Garciadiaz

Manuel Garciadiaz

cc: Alessandro Monteiro Morgado Horta, Chief Executive Officer of Vinci Partners Investments Ltd.
Sergio Passos, Chief Financial Officer/Chief Operating Officer of Vinci Partners Investments Ltd.

Balance Sheet Data

	As of September 30,		As of December 31,			
	2020 (US\$) (1,2)	2020 (R\$)	2020 Pro Forma (US\$) (1,2) (in thousands)	2019 (US\$) (1,2)	2019 (R\$)	2018
Current assets						
Cash and cash equivalents	16,803	94,779	94,779	691	3,896	11,713
Financial instruments at fair value through profit or loss	3,683	20,772	20,772	15,236	85,944	37,583
Trade receivables	5,884	33,191	33,191	10,426	58,808	21,040
Leases	525	2,963	2,963	511	2,883	3,357
Taxes recoverable	198	1,118	1,118	140	789	115
Other receivables	1,274	7,189	7,189	894	5,044	1,469
Total current assets	28,367	160,012	160,012	27,898	157,364	75,277
Non-current assets						
Financial instruments at fair value through profit or loss	4,850	27,356	27,356	4,284	24,164	14,313
Trade receivables	3,968	22,382	22,382	2,830	15,961	—
Leases	122	688	688	482	2,717	5,017
Taxes recoverable	26	149	149	91	513	548
Deferred taxes	945	5,328	5,328	391	2,207	575
Other receivables	241	1,357	1,357	236	1,330	1,405
Property and equipment	2,808	15,837	15,837	2,910	16,412	19,330
Right of use – leases	14,947	84,310	84,310	15,669	88,384	81,949
Intangible assets	310	1,747	1,747	482	2,720	3,833
Total non-current assets	28,215	159,154	159,154	27,374	154,408	126,970
Total assets	56,583	319,166	319,166	55,272	311,772	202,247
Liabilities and equity						
Current liabilities						
Trade payables	30	171	171	58	326	211
Deferred revenue	3,570	20,135	20,135	—	—	—
Leases	3,276	18,479	18,479	3,145	17,738	16,454
Accounts payable	414	2,338	143,662	6,678	37,669	2,527
Labor and social security obligations	5,147	29,033	29,033	5,487	30,948	17,895
Taxes and contributions payable	3,272	18,457	18,457	2,889	16,297	7,584
Total current liabilities	15,710	88,613	229,937	18,256	102,978	44,671
Non-current liabilities						
Accounts payable	6	33	33	6	33	1,687
Leases	14,428	81,385	81,385	15,096	85,153	76,550
Payables to related parties	276	1,557	1,557	—	—	8,526
Deferred taxes	1,886	10,639	10,639	1,575	8,883	2,167
Advance to capital increase	—	—	—	—	—	580
Total non-current liabilities	16,596	93,614	93,614	16,677	94,069	89,510
Equity						
Share capital	1,548	8,730	8,730	1,524	8,595	8,820
Retained earnings	20,010	112,870	(24,354)	16,209	91,430	49,711
Other reserves	1,990	11,224	11,224	1,439	8,119	7,776
Non-controlling interests in the equity of subsidiaries	730	4,115	15	1,167	6,581	1,759
Total equity	24,277	136,939	(4,385)	20,339	114,725	68,066
Total liabilities and equity	56,583	319,166	319,166	55,272	311,772	202,247

(1) The unaudited pro forma balance sheet data as of September 30, 2020 has been prepared to give effect to dividends declared through November 30, 2020 in the amount of R\$141.5 million. The unaudited pro forma balance sheet data does not reflect any increase in retained earnings subsequent to September 30, 2020.

(1,2) For convenience purposes only, amounts in reais as of September 30, 2020 and December 31, 2019, have been translated to U.S. dollars using an exchange rate of R\$5.6407 to US\$1.00, the commercial selling rate for U.S. dollars as of September 30, 2020, as reported by the Central Bank. These translations should not be considered representations that any such amounts have been, could have been or could be converted at that or any other exchange rate. See "Exchange Rates" for further information about recent fluctuations in exchange rates.