



DIVISION OF
CORPORATION FINANCE

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

February 5, 2024

Michael Schwindle
Chief Financial Officer
Vera Bradley, Inc.
12420 Stonebridge Road
Roanoke, Indiana 46783

Re: Vera Bradley, Inc.
Form 10-K for Fiscal Year Ended January 28, 2023
File No. 001-34918

Dear Michael Schwindle:

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 Manufacturing