

Winston & Strawn LLP
35 West Wacker Drive
Chicago, Illinois 60601

October 6, 2010

BY EDGAR AND FEDEX

Mr. Jay Williamson
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Mail Stop 3561
Washington, DC 20549

**Re: Vera Bradley, Inc.
Registration Statement on Form S-1 (File No. 333-167934)
Amendment No. 5 filed on October 6, 2010**

Dear Mr. Williamson:

On behalf of Vera Bradley, Inc. (the "Company"), enclosed for your review is Amendment No. 5 to the Company's Registration Statement on Form S-1 (Registration No. 333-167934) (the "Registration Statement"), originally filed with the Securities and Exchange Commission (the "Commission") on July 1, 2010, amended by Amendment No. 1 to the Registration Statement filed with the Commission on August 13, 2010, amended by Amendment No. 2 to the Registration Statement filed with the Commission on September 7, 2010, amended by Amendment No. 3 to the Registration Statement filed with the Commission on September 24, 2010 and amended by Amendment No. 4 to the Registration Statement filed with the Commission on October 1, 2010. An electronic version of Amendment No. 5 concurrently has been filed with the Commission through its EDGAR system. The enclosed copy of Amendment No. 5 has been marked to reflect changes made to Amendment No. 4 to the Registration Statement.

As previously discussed, the Company intends to print its preliminary prospectus on October 6, 2010 from Amendment No. 5 and commence its road show on October 8, 2010.

If you have any questions regarding Amendment No. 5, please call me at (312) 558-6061 or, in my absence, Steven J. Gavin at (312) 558-5979.

Respectfully submitted,

/s/ Arlene K. Lim

Arlene K. Lim

Enclosures

cc: Pam Howell
Raj Rajan
Brian Bhandari
Patrick Daugherty (Foley & Lardner LLP)