

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