



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2021

John Enwright  
Chief Financial Officer  
Vera Bradley, Inc.  
12420 Stonebridge Road  
Roanoke, IN 46783

**Re: Vera Bradley, Inc.**  
**Form 10-K for the Year Ended February 1, 2020**  
**Filed March 31, 2020**  
**File No. 001-34918**

Dear Mr. Enwright:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Year Ended February 1, 2020

Item 8. Financial Statements and Supplementary Data

Report of Independent Registered Public Accounting Firm, page 56

1. Please tell us how you determined that you complied with Rule 2-05 of Regulation S-X given that your principal auditor makes reference to the work of other auditors in the final paragraph of their report.

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Vera Bradley, Inc.  
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In closing, 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.

You may contact Jeffrey Gordon at 202-551-3866 or Mindy Hooker at 202-551-3732 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing