



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

October 11, 2017

Garrett B. Smith  
Vice President, General Counsel and Corporate Secretary  
Ultra Petroleum Corp.  
400 North Sam Houston Parkway East  
Suite 1200, Houston, TX 77060

**Re: Ultra Petroleum Corp.  
Form 10-K for the Fiscal Year ended December 31, 2016  
Filed February 22, 2017  
File No. 001-33614**

Dear Mr. Smith:

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,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Legal Branch Chief  
Office of Natural Resources