



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 6, 2016

Mr. Scott M. Settersten  
Chief Financial Officer, Treasurer and Assistant Secretary  
Ulta Salon, Cosmetics & Fragrance, Inc.  
1000 Remington Blvd., Suite 120  
Bolingbrook, IL 60440

**Re: Ulta Salon, Cosmetics & Fragrance, Inc.**  
**Form 10-K for the Fiscal Year Ended January 30, 2016**  
**Filed March 30, 2016**  
**File No. 1-33764**

Dear Mr. Settersten:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Officer of Consumer Products