



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 30, 2017

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

**Re: Ulta Beauty, Inc.**  
**Form 10-K for the Fiscal Year Ended January 28, 2017**  
**Filed March 28, 2017**  
**File No. 1-33764**

Dear Mr. Settersten:

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/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Officer of Consumer Products