



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

March 13, 2017

Thomas A. Kingsbury
Chief Executive Officer
Burlington Stores, Inc.
2006 Route 130 North
Burlington, NJ 08016

Re: Burlington Stores, Inc.
Form 10-K for the fiscal period ended January 30, 2016
Filed March 15, 2016
File No. 001-36107

Dear Mr. Kingsbury:

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
Office of Consumer Products