

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

DIVISION OF CORPORATION FINANCE

March 18, 2022

Mandy Fields Chief Financial Officer e.l.f. Beauty, Inc. 570 10th Street Oakland, California 94607

## Re: e.l.f. Beauty, Inc. Form 10-K for the Year Ended March 31, 2021 File No. 001-37873

Dear Ms. Fields:

We have completed our review of your filings. 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,

Division of Corporation Finance Office of Life Sciences