



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 26, 2018

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

**Re: Ulta Beauty, Inc.**  
**Form 10-K for the Fiscal Year Ended February 3, 2018**  
**Filed April 3, 2018**  
**File No. 001-33764**

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  
Office of Consumer Products