

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

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

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