



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 7, 2017

Via E-mail

David E. Bergman  
Chief Financial Officer  
Under Armour, Inc.  
1020 Hull Street  
Baltimore, Maryland 21230

**Re: Under Armour, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 23, 2017  
File No. 001-33202**

Dear Mr. Bergman:

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/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining