



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2011

Carl Rubin  
Chief Executive Officer  
Ulta Salon, Cosmetics & Fragrance, Inc.  
1000 Remington Blvd., Suite 120  
Bolingbrook, Illinois 60440

**Re: Ulta Salon, Cosmetics & Fragrance, Inc.**  
**Form 10-K for the fiscal year ended January 30, 2010**  
**Filed March 31, 2010**  
**Forms 10-Q for the periods ended May 1, 2010, July 31, 2010, and**  
**October 30, 2010**  
**Filed June 3, 2010, September 2, 2010, and December 2, 2010, respectively**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed May 7, 2010**  
**File No. 1-33764**

Dear Mr. Rubin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief