



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2013

Via E-mail

Scott M. Settersten  
Chief Financial Officer and Assistant Secretary  
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 February 2, 2013  
Filed April 3, 2013  
Definitive Proxy Statement on Schedule 14A  
Filed April 24, 2013  
Form 10-Q for the Fiscal Quarter Ended August 3, 2013  
Filed September 12, 2013  
File No. 001-33764**

Dear Mr. Settersten:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director