



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2010

**via U.S. mail and facsimile**

Mr. Myles McCormick, Chief Executive Officer  
Bare Escentuals, Inc.  
71 Stevenson Street, 22<sup>nd</sup> Floor  
San Francisco, CA 94105

**RE: Bare Escentuals, Inc.  
Form 8-K Item 4.01  
Filed March 12, 2010  
Form 8-K/A Item 4.01  
Filed March 22, 2010  
File No. 1-33048**

Dear Mr. McCormick:

We have completed our review of your filing and amendment and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant