



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, 22nd 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