



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 31, 2008

Mr. Ralph J. Nicoletti  
Sr. Vice President and Chief Financial Officer, Alberto-Culver Co  
2525 Armitage Avenue  
Melrose Park, IL 60160

**Re: Alberto-Culver Company**  
**Form 10-K for the fiscal year ended September 30, 2007**  
**File No. 1-32970**

Dear Mr. Nicoletti:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief