



DIVISION OF
CORPORATION FINANCE

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

July 20, 2010

Mr. Gary G. Winterhalter
Chief Executive Officer
Sally Beauty Holdings, Inc.
3001 Colorado Boulevard
Denton, Texas 76210

Re: Sally Beauty Holdings, Inc.
Annual Report on Form 10-K for the Fiscal Year Ended September 30, 2009
Filed November 19, 2010
Definitive Proxy Statement on Schedule 14A
Filed December 11, 2009
Quarterly Report on Form 10-Q for the Fiscal Period Ended December 31, 2009
Filed February 4, 2010
File No. 001-33145

Dear Mr. Winterhalter:

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

Sincerely,

H. Christopher Owings
Assistant Director