

DIVISION OF CORPORATION FINANCE

May 14, 2012

<u>Via E-mail</u> Matthew O. Haltom Vice President and Assistant Secretary Sally Holdings LLC 3001 Colorado Boulevard Denton, Texas 76210

> Re: Sally Holdings LLC Form 10-K for the Fiscal Year Ended September 30, 2011 Filed November 16, 2011 File No. 333-144427 Sally Beauty Holdings, Inc. Form 10-K for the Fiscal Year Ended September 30, 2011 Filed November 16, 2011 File No. 001-33145

Dear Mr. Haltom:

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 these 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 these filings to be certain that these filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jason Niethamer for

Mara L. Ransom Assistant Director

<u>Via E-mail</u> cc: Kyle Healy Alston & Bird L.L.P.