



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

April 21, 2009

Ms. Janna S. Minton
Vice President, Chief Accounting Officer and Controller
Sally Holdings, LLC
3001 Colorado Boulevard
Denton, Texas 76210

**Re: Sally Holdings, LLC
Sally Capital, Inc.
Form 10-K for Fiscal Year Ended September 30, 2008
Filed November 26, 2008
Form 10-Q for Fiscal Quarter Ended December 31, 2008
Filed February 5, 2009
File Nos. 333-144427 and 333-144427-10**

Dear Ms. Minton:

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

Sincerely,

William Thompson
Branch Chief