

October 30, 2006

Mail Stop 3561

By U.S. Mail

Mr. Richard A. Hayne
Principal Executive Officer
Urban Outfitters, Inc.
1809 Walnut Street
Philadelphia, PA 19103

Re: Form 10-K for the fiscal year ended January 31, 2006
Filed April 12, 2006
File No. 0-22754

Dear Mr. Hayne:

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

Sincerely,

William Choi
Accounting Branch Chief