



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

Mail Stop 3561

June 25, 2009

Mr. Glen T. Senk, Chief Executive Officer  
Urban Outfitters, Inc.  
5000 South Broad Street  
Philadelphia, Pennsylvania 19112-1495

**Re: Urban Outfitters, Inc.**  
**Schedule 14A**  
**Filed April 1, 2009**  
**File No. 0-22754**

Dear Mr. Senk:

We have completed our review of your Schedule 14A and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director