



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2010

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

**Re: Urban Outfitters, Inc.**  
**Form 10-K for Fiscal Year Ended January 31, 2010**  
**Filed April 1, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 1, 2010**  
**File No. 000-22754**

Dear Mr. Senk:

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

Sincerely,

John Reynolds  
Assistant Director