



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 7, 2017

Via E-mail

Francis J. Conforti  
Chief Financial Officer  
Urban Outfitters, Inc.  
5000 South Broad Street  
Philadelphia, PA 19112

**Re: Urban Outfitters, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2017**  
**Filed April 3, 2017**  
**File No. 000-22754**

Dear Mr. Conforti:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Joel Parker

Joel Parker  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining