



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