October 30, 2006

Mail Stop 3561

By U.S. Mail

Mr. Richard A. Hayne Principal Executive Officer Urban Outfitters, Inc. 1809 Walnut Street Phiadelphia, 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