



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

July 20, 2007

Mr. John E. Kyees  
Chief Financial Officer  
Urban Outfitters, Inc.  
5000 South Broad Street  
Philadelphia, PA 19112-1495

**Re: Urban Outfitters, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2007**  
**Filed March 30, 2007**  
**File No. 0-22754**

Dear Mr. Kyees:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi  
Branch Chief