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December 8, 2010

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3628
Mail Stop 3720
Attention: Lilyanna Peyser, Staff Attorney

Re: Ulta Salon, Cosmetics & Fragrance, Inc.
Form 10-K for the fiscal year ended January 30, 2010
Filed March 31, 2010
Forms 10-Q for the periods ended May 1, 2010, July 31, 2010, and October 30, 2010
Filed June 3, 2010, September 2, 2010, and December 2, 2010, respectively
Definitive Proxy Statement on Schedule 14A
Filed May 7, 2010
File No. 1-33764

Dear Ms. Peyser:

On behalf of Ulta Salon, Cosmetics & Fragrance, Inc. (the "Company") and to confirm our telephone conversation of Tuesday, December 7, 2010, you have agreed to the Company's request for an extension of time of ten (10) business days, until January 4, 2011, to submit its response to the Securities and Exchange Commission's comment letter dated December 3, 2010. Please do not hesitate to contact me at (312) 876-6521 or Mark Ditto at (312) 777-7106 with any questions or comments regarding this correspondence.

Very truly yours,

/s/ Richard Meller

Richard Meller
of LATHAM & WATKINS LLP

cc: Robert Guttman, Ulta Salon, Cosmetics & Fragrance, Inc.
Gregg Bodnar, Ulta Salon, Cosmetics & Fragrance, Inc.
Scott Settersten, Ulta Salon, Cosmetics & Fragrance, Inc.