

Ulta Salon, Cosmetics & Fragrance, Inc.  
1135 Arbor Drive  
Romeoville, Illinois 60446

October 22, 2007

**VIA FACSIMILE AND EDGAR TRANSMISSION**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: H. Christopher Owings  
Scott Andereg.

Re: Ulta Salon, Cosmetics & Fragrance, Inc.  
Registration Statement on Form S-1  
File No. 333-144405

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (No. 333-144405) (the "Registration Statement") of Ulta Salon, Cosmetics & Fragrance, Inc. (the "Company"). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on October 24, 2007, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Christopher D. Lueking at (312) 876-7680. We also respectfully request that a copy of the written order from the Securities and Exchange Commission (the "Commission") verifying the effective time and date of the Registration Statement be sent to our counsel, Latham & Watkins LLP, Attention: Christopher D. Lueking, by facsimile to (312) 993-9767.

The Company acknowledges the following:

- Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or the staff, acting pursuant to delegated authority in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- The Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please do not hesitate to call Christopher D. Lueking at (312) 876-7680 if you have any questions regarding this request.

Very truly yours,

/s/ Lynelle P. Kirby

Lynelle P. Kirby  
President and Chief Executive Officer

J.P. Morgan Securities Inc.  
Wachovia Capital Markets, LLC  
c/o J.P. Morgan Securities Inc.  
277 Park Avenue  
New York, NY 10172

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Ladies and Gentlemen::

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933 (the "Act"), we as representatives of the several Underwriters, wish to advise you that (i) the Registration Statement on Form S-1 as initially filed on July 6, 2007 and (ii) the Preliminary Prospectus dated October 12, 2007, were distributed during the period October 12, 2007 through 5:00 p.m., Washington, D.C. time, October 19, 2007, as follows

Registration Statement	Preliminary Prospectus
—	3,923 to Underwriters and Dealers
	3,324 to Institutions
	5,458 to Others

In accordance with Rule 461 of the Act, we hereby join in the request of Ulta Salon, Cosmetics & Fragrance, Inc. for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 4:00 p.m. Washington, D.C. time, on October 24, 2007, or as soon thereafter as practicable. The undersigned advise that they have complied with and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934.

Very truly yours,

J.P. Morgan Securities, Inc.  
Wachovia Capital Markets, LLC

Acting severally on behalf of themselves and the  
several Underwriters

By: J.P. Morgan Securities Inc.

By: /s/ John Bertone  
John Bertone  
Vice President