

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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FILER

Sally Beauty Holdings, Inc.

CIK:[1368458](#) | IRS No.: [362257936](#) | Fiscal Year End: **0930**
Type: **CORRESP**
SIC: **5990** Retail stores, nec

Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210

Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
(940) 898-7500

ARMSTRONG MCCALL, L.P.

CIK:[1385670](#) | IRS No.: [742766845](#) | State of Incorp.:**TX** | Fiscal Year End: **0930**
Type: **CORRESP**

Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210

Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500

ARMSTRONG MCCALL HOLDINGS, L.L.C.

CIK:[1385671](#) | IRS No.: [742766844](#) | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**

Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210

Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500

ARMSTRONG MCCALL HOLDINGS, INC.

CIK:[1385672](#) | IRS No.: [741499645](#) | State of Incorp.:**TX** | Fiscal Year End: **0930**
Type: **CORRESP**

Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210

Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500

ARNOLDS, INC.

CIK:[1385673](#) | IRS No.: [710007082](#) | State of Incorp.:**AR** | Fiscal Year End: **0930**
Type: **CORRESP**

Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210

Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500

ARMSTRONG MCCALL MANAGEMENT, L.C.

CIK:[1385674](#) | IRS No.: [742766842](#) | State of Incorp.:**TX** | Fiscal Year End: **0930**
Type: **CORRESP**

Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210

Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500

BEAUTY SYSTEMS GROUP LLCCIK:**1385675** | IRS No.: **364201155** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**BEAUTY HOLDING LLC**CIK:**1385676** | IRS No.: **364053597** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**BEYOND THE ZONE, INC.**CIK:**1385677** | IRS No.: **352180117** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**BRENTWOOD BEAUTY LABORATORIES
INTERNATIONAL, INC.**CIK:**1385678** | IRS No.: **741994945** | State of Incorp.:**TX** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**DIORAMA SERVICES COMPANY, LLC**CIK:**1385679** | IRS No.: **205230107** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**COLORESSE, INC.**CIK:**1385680** | IRS No.: **205230193** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**FOR PERMS ONLY, INC.**CIK:**1385681** | IRS No.: **841617038** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**ESTHETICIAN SERVICES, INC.**CIK:**1385682** | IRS No.: **364270982** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**ENERGY OF BEAUTY, INC.**CIK:**1385683** | IRS No.: **202319441** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**HIGH INTENSITY PRODUCTS, INC.**CIK:**1385684** | IRS No.: **200129876** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**INNOVATIONS - SUCCESSFUL SALON SERVICES**CIK:**1385685** | IRS No.: **954251192** | State of Incorp.:**CA** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**ION PROFESSIONAL PRODUCTS, INC.**CIK:**1385686** | IRS No.: **363570397** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**LAND OF DREAMS, INC.**CIK:**1385688** | IRS No.: **202709463** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500

Mailing Address

Business Address

SALLY CAPITAL INC.CIK:**1385718** | IRS No.: **562620323** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**3001 COLORADO
BOULEVARD
DENTON TX 762103001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**SALLY HOLDINGS LLC**CIK:**1385720** | IRS No.: **364472381** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**
SIC: **5990** Retail stores, necMailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**GENERIC VALUE PRODUCTS, INC.**CIK:**1385722** | IRS No.: **205230165** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**TANWISE, INC.**CIK:**1385723** | IRS No.: **202319525** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**SILK ELEMENTS, INC.**CIK:**1385724** | IRS No.: **200129848** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**SEXY U PRODUCTS, INC.**CIK:**1385725** | IRS No.: **200129827** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**SATIN STRANDS, INC.**CIK:**1385726** | IRS No.: **205230137** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**SALLY BEAUTY SUPPLY LLC**CIK:**1385727** | IRS No.: **362683258** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**SALLY BEAUTY INTERNATIONAL FINANCE LLC**CIK:**1385728** | IRS No.: **752719403** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**SALLY BEAUTY DISTRIBUTION OF OHIO, INC.**CIK:**1385729** | IRS No.: **364401725** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**SALLY BEAUTY DISTRIBUTION LLC**CIK:**1385730** | IRS No.: **752624245** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**PROCARE LABORATORIES, INC.**CIK:**1385731** | IRS No.: **364294731** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**NEW IMAGE PROFESSIONAL PRODUCTS, INC.**CIK:**1385732** | IRS No.: **364101842** | State of Incorp.:**DE** | Fiscal Year End: **0930**
Type: **CORRESP**Mailing Address
3001 COLORADO
BOULEVARD
DENTON TX 76210Business Address
3001 COLORADO
BOULEVARD
DENTON TX 76210
940-898-7500**NEKA SALON SUPPLY, INC.**Mailing Address
3001 COLORADO
BOULEVARDBusiness Address
3001 COLORADO
BOULEVARD

CIK: 1385734 IRS No.: 020347958 State of Incorp.: NH Fiscal Year End: 0930 Type: CORRESP	DENTON TX 76210	DENTON TX 76210 940-898-7500
NAIL LIFE, INC. CIK: 1385735 IRS No.: 200129898 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 940-898-7500
VENIQUE, INC. CIK: 1385736 IRS No.: 202709606 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 940-898-7500
FEMME COUTURE INTERNATIONAL, INC. CIK: 1385737 IRS No.: 364260404 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 940-898-7500
MIRACLE LANE, INC. CIK: 1385738 IRS No.: 202319484 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 940-898-7500
Design Lengths, Inc. CIK: 1402791 IRS No.: 412239996 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 9402974969
Power IQ, Inc. CIK: 1402792 IRS No.: 412240000 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 9402974969
Soren Enterprises, Inc. CIK: 1402793 IRS No.: 412240003 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 9402974969
Salon Success International LLC CIK: 1402795 IRS No.: 141819659 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 9402974969
Aerial Company, Inc. CIK: 1540934 IRS No.: 390122920 State of Incorp.: WI Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 940-898-7500
Sally Investment Holdings LLC CIK: 1540948 IRS No.: 260382328 State of Incorp.: DE Fiscal Year End: 0930 Type: CORRESP	Mailing Address 3001 COLORADO BOULEVARD DENTON TX 76210	Business Address 3001 COLORADO BOULEVARD DENTON TX 76210 940-898-7500

SALLY BEAUTY HOLDINGS, INC.

May 11, 2012

VIA FACSIMILE AND EDGAR

United States Securities and Exchange Commission
Washington, D.C. 20549
Attention: Mara Ransom

Re: Sally Holdings LLC
Sally Capital Inc.
The additional registrants listed on Exhibit A

Amendment No. 2 to Registration Statement on Form S-4/A
Filed on May 11, 2012
File No. 333-179580

Dear Ms. Ransom:

On May 11, 2012, Sally Holdings LLC (the "Company"), Sally Capital Inc. and the additional registrants listed on Exhibit A (collectively with the Company, the "Registrants") filed via EDGAR Amendment No. 2 to the above-referenced Registration Statement on Form S-4/A ("Amendment No. 2 to the Registration Statement").

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the Registrants hereby request that the Securities and Exchange Commission (the "Commission") accelerate the effective date of the above-referenced Registration Statement and declare the Registration Statement effective as of 10:00 a.m., Washington, D.C. time, on May 15, 2012 or as soon thereafter as practicable.

Sincerely,

SALLY HOLDINGS LLC
SALLY CAPITAL INC.
And the additional registrants listed on Exhibit A

By: /s/ Matthew O. Haltom

Matthew O. Haltom

Vice President and Assistant Secretary

cc: W. Scott Ortwein
Kyle G. Healy

EXHIBIT A

SALLY BEAUTY HOLDINGS, INC.
SALLY INVESTMENT HOLDINGS LLC
ARMSTRONG McCALL HOLDINGS L.L.C.
BEAUTY HOLDING LLC
SALLY BEAUTY INTERNATIONAL FINANCE LLC
DIORAMA SERVICES COMPANY, LLC
SALLY BEAUTY DISTRIBUTION LLC
BEAUTY SYSTEMS GROUP LLC
SALLY BEAUTY SUPPLY LLC
ARMSTRONG McCALL MANAGEMENT L.C.
SALON SUCCESS INTERNATIONAL, LLC
ARMSTRONG McCALL, L.P.
ARMSTRONG McCALL HOLDINGS, INC.
BRENTWOOD BEAUTY LABORATORIES INTERNATIONAL, INC.
BEYOND THE ZONE, INC.
COLORESSE, INC.
ENERGY OF BEAUTY, INC.
ESTHETICIAN SERVICES, INC.
FOR PERMS ONLY, INC.
HIGH INTENSITY PRODUCTS, INC.
ION PROFESSIONAL PRODUCTS, INC.
LAND OF DREAMS, INC.
MIRACLE LANE, INC.
VENIQUE, INC.
NAIL LIFE, INC.
NEW IMAGE PROFESSIONAL PRODUCTS, INC.
PROCARE LABORATORIES, INC.
SALLY BEAUTY DISTRIBUTION OF OHIO, INC.
SATIN STRANDS, INC.
SEXY U PRODUCTS, INC.
SILK ELEMENTS, INC.
TANWISE, INC.
SOREN ENTERPRISES, INC.
POWER IQ, INC.
DESIGN LENGTHS, INC.
FEMME COUTURE INTERNATIONAL, INC.
GENERIC VALUE PRODUCTS, INC.
INNOVATIONS – SUCCESSFUL SALON SERVICES
ARNOLDS, INC.
NEKA SALON SUPPLY, INC.
AERIAL COMPANY, INC.