



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2010

**Via U.S. Mail and Facsimile: (510) 444-3580**

Mr. D. Andrew Myers  
President, Chief Executive Officer  
Scientific Learning Corporation  
300 Frank H. Ogawa Plaza, Suite 600  
Oakland, California 94612-2040

**RE: Scientific Learning Corporation  
Form 10-K for the year ended December 31, 2009  
Filed March 3, 2010  
File No. 000-24547**

Dear Mr. Myers:

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

Sincerely,

Larry Spiegel  
Assistant Director