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**David G. Gomach**  
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Chief Financial Officer

920-882-5854 direct  
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**Science**

**Reading & Literacy**

**Life Skills**

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& Health**

**Special Learning  
Needs**

**Arts Education**

**Early Childhood**

**Media**

**Furniture  
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December 8, 2006

Mr. Michael Moran  
Accounting Branch Chief  
Division of Corporation Finance  
United States Securities and Exchange Commission  
Mail Stop 3561  
100 F Street, N.E.  
Washington, DC 20549

**Re: School Specialty, Inc.**  
**Form 10-K fiscal year end April 29, 2006**  
**Filed July 12, 2006**  
**File No. 000-24385**

Dear Mr. Moran:

School Specialty, Inc ("the Company") has received the Securities and Exchange Commission's ("SEC") comments dated December 6, 2006 regarding the Company's Form 10-K dated April 29, 2006. The Company intends to provide a complete and thorough response to the SEC's questions.

Due to Company travel schedules and the upcoming holidays, the Company intends to provide a response on or before January 15, 2007. This letter confirms the conversation on December 8, 2006 between the Company and Scott Stringer, SEC Staff Accountant, whereby the SEC agreed to the January 15, 2007 filing date.

Sincerely,

David G. Gomach  
EVP / CFO

cc: James Stuart, Deloitte & Touche, LLP  
Dennis Connolly, Godfrey & Kahn, S.C.  
David Vander Zanden, CEO