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February 8, 2007

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

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

Science

Reading & Literacy

Life Skills

Physical Education  
& Health

Special Learning  
Needs

Arts Education

Early Childhood

Media

Furniture  
& Equipment

School Supplies

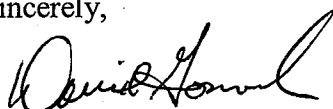
School Smart™

Dear Mr. Moran:

School Specialty, Inc. ("the Company") has received the Securities and Exchange Commission ("SEC") comments dated January 30, 2007 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 the Company's quarter end schedule, the Company intends to provide a response on or before February 20, 2007. This letter confirms the conversation on February 8, 2007 between the Company and Scott Stringer, SEC Staff Accountant, whereby the Company notified the SEC of its intent to file on or before February 20, 2007.

Sincerely,



David G. Gomach  
EVP / CFO

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