



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2011

Via E-mail

David N. Vander Ploeg  
Chief Financial Officer  
School Specialty, Inc.  
W6316 Design Drive  
Greenville, Wisconsin 54942

**Re: School Specialty, Inc.**  
**Form 10-K for the Fiscal Year Ended April 30, 2011**  
**Filed July 1, 2011**  
**Form 10-Q for the Fiscal Quarter Ended July 30, 2011**  
**Filed September 7, 2011**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed July 21, 2011**  
**File No. 000-24385**

Dear Mr. Vander Ploeg:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew Mew

Andrew Mew  
Accounting Branch Chief