



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 13, 2007

Via U.S. Mail

Mr. Alfred R. Novas
Chief Financial Officer
Whitney Information Network, Inc.
1612 East Cape Coral Parkway
Cape Coral, FL 33904

**Re: Whitney Information Network, Inc.
Item 4.02 Form 8-K
Filed November 8, 2007
File No. 000-27403**

Dear Mr. Novas:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to the comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

1. Refer to the first paragraph. Disclose in more detail the nature and the scope of your previously disclosed Special Committee investigation. Advise us and disclose in more detail the recommendations you are currently reviewing and evaluating and how they affect your internal controls over financial reporting.
2. We note that you intend to file restated financial statements. Please tell us when you will file them.

3. In addition, we note your disclosures that “[t]he Company will also correct certain inaccuracies with respect to previous disclosures concerning ..., as well as the 2001 and 2003 related party acquisitions of Precision Software Services, Inc. and Whitney Leadership Group, Inc., respectively.” Advise us in more detail the nature of the disclosures you intend to correct with respect to the Precision Software Services, Inc. and Whitney Leadership Group, Inc. acquisitions and any impact of such disclosures on your accounting.

* * * *

As appropriate, please amend your filing and respond to the comment, via EDGAR, within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

Whitney Information Network, Inc.

November 13, 2007

Page 3

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call Andrew Mew, Senior Staff Accountant at (202) 551-3377.

Sincerely,

Robert S. Littlepage, Jr.
Accounting Branch Chief