

Room 4561

August 4, 2006

Michael L. Chasen
Chief Executive Officer
Blackboard Inc.
1899 L Street, N.W.
Washington, DC 20036

**Re: Blackboard Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed February 15, 2006
File no. 0-50784**

Dear Mr. Chasen:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief