

Room 4561

December 12, 2007

Mr. Michael J. Beach
Chief Financial Officer
Blackboard, Inc.
1899 L Street, N.W.
Washington, D.C. 20036

RE: Blackboard, Inc.
Form 10-K for the Fiscal Year December 31, 2006
File No. 000-50784

Dear Mr. Beach:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief