

Mail Stop 4561
Via Fax (202) 463-4863

November 24, 2009

Michael Beach
Chief Financial Officer
Blackboard Inc.
650 Massachusetts Ave. NW, 6th Floor
Washington, DC 20001

Re: Blackboard Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009
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 on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief