



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

Mail Stop 3720

March 30, 2007

Via U.S. Mail and Fax

Mr. Steven Melvin
Chief Financial Officer and Treasurer
The Princeton Review
2315 Broadway
New York, NY 10024

RE: **Form 10-K for the year ended December 31, 2005**
Filed March 16, 2006
File No. 0-32469

Dear Mr. Melvin:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director