



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

Mail Stop 3720

February 23, 2010

Neal S. Winneg  
Executive Vice President and General Counsel  
The Princeton Review, Inc.  
111 Speen Street  
Framingham, MA 01701

**Re: The Princeton Review, Inc.  
Revised Proxy Statement on Schedule 14A  
Filed February 19, 2010  
File No. 0-32469**

Dear Mr. Winneg:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s  
Larry Spigel  
Assistant Director

Cc: Edward A. King, Esq. (via facsimile)