

Mail Stop 3561

October 20, 2006

Ronald Elliott, Chief Executive Officer
Excelligence Learning Corporation
2 Lower Ragsdale Drive
Monterey, California 93940

**Re: Excelligence Learning Corporation
Schedule 13E-3, as amended
File No. 5-61537
Preliminary Proxy Statement on Schedule 14A, as amended
File No. 0-32613**

Dear Mr. Elliott:

We have completed our review of Excelligence Learning Corporation's Schedule 13E-3, as amended, and its Preliminary Proxy Statement on Schedule 14A, as amended, and we have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Bradley A. Helms, Esq.
Latham & Watkins LLP
Via Fax: (213) 891-8763