

Mail Stop 3561

December 14, 2005

**Via U.S. Mail and Fax (801-816-6010)**

Ida K. Kane  
Senior Vice President and Chief Financial Officer  
INVESTools, Inc.  
13947 South Minuteman Drive  
Draper, Utah 84020

RE: **INVESTTOOLS, INC.**  
**Forms 10-K for the year ended December 31, 2004**  
**Filed March 31, 2005**  
**Form 10-Q for the quarter ended March 31, 2005**  
**Filed May 10, 2005**  
**File No. 0-31226**

Dear Ms. Kane:

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