



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3010

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

April 16, 2009

VIA U.S. MAIL AND FAX (202) 266-5700

Michael T. Kirshbaum  
Chief Financial Officer  
The Advisory Board Company  
2445 M Street, NW  
Washington, D.C. 20037

**Re: The Advisory Board Company  
Form 10-K for Fiscal Year Ended  
March 31, 2008  
Filed May 30, 2008  
Form 10-Q for Quarterly Period Ended  
September 30, 2008  
Filed November 10, 2008  
Definitive Proxy Statement  
Filed July 25, 2008  
File No. 000-33283**

Dear Mr. Kirshbaum:

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

Sincerely,

Kevin Woody  
Branch Chief