



DIVISION OF
CORPORATION FINANCE

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

February 24, 2011

Mr. Michael Kirshbaum, CFO
The Advisory Board Company
2445 M. Street, N.W.
Washington, DC 20037

**Re: The Advisory Board Company
Form 10-K for the fiscal year ended March 31, 2010
File No. 0-33283**

Dear Mr. Kirshbaum:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief