



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 3233

October 28, 2016

Via E-mail

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

**Re: The Advisory Board Company  
Form 10-K for the fiscal year ended December 31, 2015  
Filed March 11, 2016  
File No. 000-33283**

Dear Mr. Kirshbaum:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.  
Accounting Branch Chief  
Office of Real Estate and  
Commodities