



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

May 30, 2017

VIA E-MAIL

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

**Re: The Advisory Board Company  
Form 10-K  
Filed March 16, 2017  
Form 8-K  
Filed March 1, 2017  
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/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities