



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 14, 2009

Mr. Ronald J. Packard  
Chief Executive Officer  
K12, Inc.  
2300 Corporate Park Drive, Suite 200  
Herndon, Virginia 20171

**Re: K12, Inc.**  
**Annual Report on Form 10-K for the fiscal year ended June 30, 2008**  
**Filed September 26, 2008**  
**File No. 1-33883**

Dear Mr. Packard:

We have completed our review of your annual report on Form 10-K for the fiscal year ended June 30, 2008, and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

cc: John F. Baule, Chief Financial Officer  
Via Facsimile, 703-483-7010