



DIVISION OF
CORPORATION FINANCE

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

March 12, 2015

Mr. James Rhyu
Chief Financial Officer
K12, Inc.
2300 Corporate Park Drive
Herndon, VA 20171

Re: K12, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2014
Filed August 15, 2014
File No. 001-33883

Dear Mr. Rhyu:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or its filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel
Assistant Director