



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 5, 2007

Mr. Kevin E. Shaffer
Chief Financial Officer
Educate Inc.
1001 Fleet Street
Baltimore, Maryland 21202

**Re: Educate, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006**

**Forms 10-Q for Fiscal Quarters Ended September 30, 2006
File No. 0-50952**

Dear Mr. Shaffer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director