



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

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

May 8, 2007

RE: **Educate, Inc.**
 Form 10-K for the fiscal year ended December 31, 2006
 Filed March 16, 2007
 File No. 000-50952

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 Spirgel
Assistant Director