



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

August 11, 2009

Scott Cooley
Chief Financial Officer
Morningstar, Inc.
22 West Washington Street
Chicago, IL 60600

**Re: Morningstar, Inc.
Definitive Proxy Statement
Filed April 9, 2009
File No. 000-51280**

Dear Mr. Cooley:

We have completed our review of your Definitive Proxy Statement on Schedule 14A and have no further comments at this time.

If you have any further questions regarding our review of your filing, please direct them to Jessica Kane, Staff Attorney, at (202) 551-3235.

Sincerely,

Pamela Long
Assistant Director