



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2019

Sean Klein  
General Counsel & Secretary  
Rosetta Stone Inc.  
1621 North Kent St., Suite 1200  
Arlington, Virginia 22209

**Re: Rosetta Stone Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-233046**  
**Filed August 6, 2019**

Dear Mr. Klein:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Lillian Tsu