

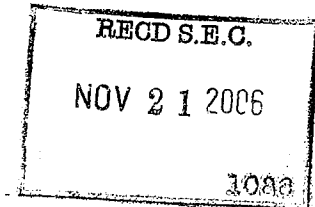
1/A  
Skillstorm Online Learning, Inc.  
3518 Fremont Ave. North, Suite 399  
Seattle, Washington 98103  
(206) 420-1215

**RECEIVED**

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November 21, 2006 DIVISION OF CORPORATION FINANCE  
OFFICE OF EMERGING GROWTH COMPANIES**VIA FACSIMILE: (202) 772-9206**

Securities and Exchange Commission  
Office of Emerging Growth Companies  
Division of Corporation/Finance  
ATTN: John Reynolds

**Re: Skillstorm Online Learning, Inc. Form 1-A, File # 24-10158**

Dear Mr. Reynolds,

Skillstorm Online Learning, a Washington corporation, would like to amend its Form 1-A to remove the sentence on the front page that reads, "It is the intention of the issuer that this offering statement shall become qualified by operation of the terms of the Regulation A" and add the sentence, "This offering statement shall only be qualified upon order of the Commission, unless a subsequent amendment is filed indicating the intention to become qualified by operation of the terms of Regulation A."

If you have any questions, please feel free to contact Andrew Stolowitz of The Otto Law Group, PLLC at (206) 262-9545.

Respectfully,

A handwritten signature in dark ink, appearing to be "Colin Innes", written over a horizontal line.

Colin Innes  
President, Chief Executive Officer  
and Chairman of the Board

A handwritten signature in dark ink, appearing to be "Ted Williams", written over a horizontal line.

Ted Williams  
Chief Financial Officer

A handwritten signature in dark ink, appearing to be "Greg Heuss", written over a horizontal line.

Greg Heuss  
Chief Operating Officer and Director

Cc: Andrew Stolowitz