



DIVISION OF
CORPORATION FINANCE

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

November 23, 2020

William E. Bayers, Esq.
Executive Vice President, Secretary, and General Counsel
Houghton Mifflin Harcourt Company
125 High Street
Boston, MA 02110

Re: Houghton Mifflin Harcourt Company
Registration Statement on Form S-3
Filed November 17, 2020
File No. 333-250147

Dear Mr. Bayers:

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Susan W. Murley, Esq.