

Mail Stop 3561

April 8, 2008

Ms. Marilyn R. Welborn
Controller and Corporate Secretary
Educational Development Corporation
10302 East 55th Place
Tulsa, Oklahoma 74146-6515

**RE: Educational Development Corporation
Form 10-K for Fiscal Year Ended February 28, 2007
Filed May 31, 2007
File No. 0-4957**

Dear Ms. Welborn:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson
Branch Chief