



DIVISION OF
CORPORATION FINANCE

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

September 28, 2007

Via US Mail and Facsimile

Mr. Stephen J. Smith
American Greetings Corporation
One American Road
Cleveland, Ohio 44144

**Re: American Greetings Corporation
Form 10-K for the year ended February 28, 2007
File No. 001-13859**

Dear Mr. Smith

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

Sincerely,

David R. Humphrey
Branch Chief