

Mail Stop 6010

January 4, 2008

Dean T. Johnson, Vice President and Chief Financial Officer  
The Aristotle Corporation  
96 Cummings Point Road  
Stamford, Connecticut 06902

Via U S Mail and FAX [ (920) 568-5739 ]

**Re: The Aristotle Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**File No. 0-14669**

Dear Mr. Johnson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Account