

Mail Stop 3561

August 7, 2009

Via Fax & U.S. Mail

Mr. Robert J. Rueckl
Chief Financial Officer
10801 Nesbitt Avenue South
Bloomington, Minnesota 55437

**Re: PLATO Learning, Inc.
Form 10-K for the year ended October 31, 2008
Filed January 14, 2009
File No. 333-72523**

Dear Mr. Rueckl:

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

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(952) 832-1210