

Mail Stop 4561

February 4, 2009

Mr. Charles E. Moran
Chief Executive Officer
Skillsoft Public Limited Company
107 Northeastern Boulevard
Nashua, New Hampshire 03062

**Re: Skillsoft Public Limited Company
Form 10-K for Fiscal Year Ended January 31, 2008
Filed March 31, 2008
File No. 0-25674**

Dear Mr. Moran:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief