



DIVISION OF
CORPORATION FINANCE

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

Mr. Charles R. Waldron
Chief Financial Officer
Learning Tree International, Inc.
1805 Library Street
Reston, VA 20190

February 12, 2008

Re: **Learning Tree International, Inc.**
Form 10-K for Fiscal Year Ended September 28, 2007
Filed December 11, 2007
File No. 000-27248

Dear Mr. Waldron:

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

Sincerely,

Larry Spigel
Assistant Director