



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 26, 2010

Mr. Nicholas R. Schacht
Chief Executive Officer
Learning Tree International, Inc.
1805 Library Street
Reston, VA 20190

**RE: Learning Tree International, Inc.
Form 10-K for the Fiscal Year Ended October 2, 2009
Filed December 16, 2009
File No. 000-27248**

Dear Mr. Schacht:

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

Sincerely,

Celeste Murphy
Legal Branch Chief