Mail Stop 3561

October 20, 2006

Ronald Elliott, Chief Executive Officer Excelligence Learning Corporation 2 Lower Ragsdale Drive Monterey, California 93940

> Re: Excelligence Learning Corporation Schedule 13E-3, as amended File No. 5-61537 Preliminary Proxy Statement on Schedule 14A, as amended File No. 0-32613

Dear Mr. Elliott:

We have completed our review of Excelligence Learning Corporation's Schedule 13E-3, as amended, and its Preliminary Proxy Statement on Schedule 14A, as amended, and we have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

cc: Bradley A. Helms, Esq. Latham & Watkins LLP Via Fax: (213) 891-8763