



DIVISION OF  
CORPORATION FINANCE

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

January 18, 2011

Mr. Ronald J. Packard  
Chief Executive Officer  
K12 Inc.  
2300 Corporate Park Drive  
Herndon, VA 20171

**Re: K12 Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2010**  
**Filed September 13, 2010**  
**File No. 001-33883**

Dear Mr. Packard:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director

CC: Howard D. Polsky, Esq.  
Via facsimile: (703) 483-7496