



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

June 4, 2010

Via U.S. Mail

Mr. Robert A. Whitman, Chief Executive Officer  
Franklin Covey Co.  
2200 West Parkway Boulevard  
Salt Lake City, Utah 84119-2331

**Re: Franklin Covey Co.  
Form 10-K for the fiscal year ended August 31, 2009  
Filed November 16, 2009  
File No. 001-11107**

Dear Mr. Whitman:

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

Sincerely,

Linda Cvrkel  
Branch Chief