



UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

Division of Enforcement
Bureau of Consumer Protection

December 27, 2004

Lewis Rose, Esq.
Collier Shannon Scott, PLLC
Washington Harbour, Suite 400
3050 K Street, NW
Washington, DC 20007

Re: Gateway Learning Corp.
FTC Docket No. C-4120

Dear Mr. Rose:

The Division of Enforcement has reviewed your submission dated November 16, 2004, which was filed pursuant to Part VIII of the above referenced order issued on September 10, 2004, to show the manner and form of the respondent's compliance with the order. The staff has concluded, on the assumption that the information submitted is accurate and complete, that no compliance action is indicated at this time. We will not be precluded, however, from recommending to the Commission an appropriate action if the submitted information is inaccurate or incomplete or if respondents violate the terms of the order.

Sincerely,

Elaine D. Kolish
Associate Director