



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 12, 2017

Joseph M. Yorio  
Chief Executive Officer  
School Specialty Inc.  
W6316 Design Drive  
Greenville, Wisconsin 54942

**Re: School Specialty Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 29, 2017**  
**File No. 000-24385**

Dear Mr. Yorio:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Dennis Connolly, Esq.