## Via Fax & U.S. Mail

Mr. Stephen D. Young Chief Financial Officer 2200 West Parkway Boulevard Salt Lake City, Utah 84119-2331

**Re:** Franklin Covey Co.

Form 10-K for the year ended August 31, 2005

Filed November 29, 2005

File No. 001-11107

Dear Mr. Young:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel Branch Chief