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**Learn SPAC HoldCo, Inc.**  
**11755 Wilshire Blvd.**  
**Suite 2320**  
**Los Angeles, California 90025**

September 9, 2024

**VIA EDGAR SUBMISSION**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Robert Arzonetti  
Susan Block

**RE: Learn SPAC HoldCo, Inc.**  
**Registration Statement on Form S-4 (the "Registration Statement")**  
**File No. 333-276714**

Ladies and Gentlemen:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of the effectiveness of the above-referenced Registration Statement such that the Registration Statement will become effective as of 4:00 P.M. Eastern time on September 10, 2024, or as soon thereafter as practicable.

Please contact John Stribling of Sidley Austin LLP at (713) 495-4673 with any questions regarding the foregoing and to confirm the effectiveness of the Registration Statement.

Very truly yours,

**LEARN SPAC HOLDCO, INC.**

By:           /s/ Robert Hutter            
Name: Robert Hutter  
Title: President

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