



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

DIVISION OF
CORPORATION FINANCE

August 27, 2014

Via Email

Everett Dickerson
President and Chief Executive Officer
Language Arts Corp.
1075 Peachtree Street NE, Suite 3650
Atlanta, Georgia 30309

**Re: Language Arts Corp.
Preliminary Information Statement on Schedule 14C
Filed July 31, 2014
File No. 000-55270**

Dear Mr. Dickerson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom
Assistant Director