



DIVISION OF
CORPORATION FINANCE

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

October 9, 2024

Dan O'Keefe
Chief Financial Officer and Corporate Secretary
Educational Development Corporation
5402 South 122nd East Avenue
Tulsa, OK 74146

Re: Educational Development Corporation
Form 10-K for Fiscal Year Ended February 29, 2024
Response dated October 1, 2024
File No. 000-04957

Dear Dan O'Keefe:

We have reviewed your October 1, 2024 response to our comment letter and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our September 18, 2024 letter.

Form 10-K for Fiscal Year Ended February 29, 2024

Financial Statements

Statements of Operations, page 29

1. We read your response to prior comment 1. Please revise the title used for the revenues, net of discounts and allowances line item to distinguish it from the net revenues line item. If the first line item mentioned is product revenues, net of discounts and allowances, or another type of revenues, revise the title accordingly.

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Please contact Blaise Rhodes at 202-551-3774 or Rufus Decker at 202-551-3769 if you have any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services