



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2007

*via U.S. Mail and facsimile to (310) 533-1906*

Robert E. Dose  
Vice President of Finance  
Virco Mfg. Corporation  
2027 Harpers Way  
Torrance, CA 90501

**RE: Virco Mfg. Corporation**  
**Form 10-K for the fiscal year ended January 31, 2006**  
**Filed April 17, 2006**  
**File No. 1-8777**

Dear Mr. Dose:

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

Sincerely,

Terence O'Brien  
Branch Chief