

Voyager Learning CO  
Form 8-K/A  
December 19, 2007

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**Form 8-K/A**

**Current Report**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): 12/03/2007**

**Voyager Learning Company**

(Exact name of registrant as specified in its charter)

**Commission File Number: 1-3246**

**Delaware**  
(State or other jurisdiction of  
incorporation)

**36-3580106**  
(IRS Employer  
Identification No.)

**789 Eisenhower Parkway**  
P.O. Box 1346  
Ann Arbor, MI 48106  
(Address of principal executive offices, including zip code)

**734.761.4700**  
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 4.01. Changes in Registrant's Certifying Accountant**

On December 3, 2007, Voyager Learning Company ("the Company") approved the engagement of McGladrey & Pullen, LLP as the Company's new independent accountant for the Company's significant subsidiary, ProQuest Information and Learning Company. KPMG LLP will remain as the Company's principal accountant and is expected to rely on McGladrey & Pullen's report on the financial statements of ProQuest Information and Learning Company as of and for the year ended December 30, 2006. The Company did not consult with McGladrey & Pullen, LLP during the fiscal years ended December 31, 2005 and January 1, 2005 or from the period of January 1, 2006 through December 3, 2007 regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; (ii) the type of audit opinion that might be rendered by McGladrey & Pullen, LLP on the financial statements of ProQuest Information and Learning Company; or (iii) any other matter that was the subject of a disagreement between the Company and KPMG LLP or a reportable event noted in the connection with the performance of services per Item 304(a)(2)(ii) of Regulation S-K.

The Company has provided KPMG LLP with a copy of this report prior to its filing with the Commission and has requested KPMG LLP to furnish the Company with a letter addressed to the Commission stating whether KPMG LLP agrees with the statements made by the Company in response to this item and, if not, stating the respects in which it does not agree. Attached as Exhibit 16.1 is a copy of KPMG's letter dated December 6, 2007.

As previously disclosed by the Company on the Form 8-K filed on November 15, 2007, the Company notified its independent registered public accounting firm, KPMG LLP, of its intent to engage Whiley Penn LLP as its new independent registered accounting firm effective for the Company's 2007 fiscal year audit and quarterly reviews. KPMG will continue as the Company's independent registered public accounting firm until they issue their audit reports on the financial statements and the effectiveness of internal controls over financial reporting for the 2006 fiscal year, at which time KPMG will be dismissed.

Also, as previously disclosed by the Company on the Form 8-K filed on February 15, 2007, the Company completed the sale of the ProQuest Information and Learning business on February 9, 2007. McGladrey & Pullen, LLP has not been engaged by the Company to provide accounting services for the ProQuest Information and Learning business for fiscal 2007.

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**Signature(s)**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Voyager Learning Company

Date: December 19, 2007

By: /s/ Todd W. Buchardt

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Todd W. Buchardt  
Senior Vice President, General Counsel, and Secretary

**Exhibit Index**

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
EX-16.1	Letter from KPMG LLP to the Securities and Exchange Commission, dated December 6, 2007