SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b) (Amendment No. 3)*

PLATO LEARNING INC

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

72764Y100

(CUSIP Number)

December 31, 2006

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the Rule pursuant to which this Schedule is filed:

[X] Rule 13d - 1(b) [] Rule 13d - 1(c) [] Rule 13d - 1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes.)

(Continued on following page(s)

CUSIP 72764Y1 	No 100	13G		-	7 of 11 ages
1	NAMES OF REPORT I.R.S. IDENTIN (ENTITIES ONLY)	FICATION		ABOVE	PERSONS
	Bank of America 56-0906609	Corporatio	n		
2	CHECK THE APPROI	PRIATE BOX	IF A MEM	IBER OF	A GROUP*

(a) []

_____ -------3 SEC USE ONLY _____ CITIZENSHIP OR PLACE OF ORGANIZATION 4 Delaware _____ _____ 0 5 SOLE VOTING POWER NUMBER OF SHARES 6 BENEFICIALLY OWNED BY EACH REPORTING 7 PERSON WITH 8 _____ _____ 973,784* SHARED VOTING POWER _____ _____ SOLE DISPOSITIVE POWER _____ _____ SHARED DISPOSITIVE 1,202,393* POWER _____ _____ 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,202,393* _____ _____ 10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* [] _ _____ 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.07%** _____ _____ 12 TYPE OF REPORTING PERSON* HC _____ *SEE INSTRUCTIONS BEFORE FILLING OUT!

(b) []

*Note: Includes shares held in separately managed account ("SMA") programs over which unaffiliated managers exercise investment discretion and voting power and over which, in certain instances, the reporting entity has concluded that it also could be deemed to have shared investment discretion and voting power for the purposes of this report. May also include shares held in SMA programs over which unaffiliated managers exercise investment discretion and voting power, and over which the reporting entity does not exercise shared investment discretion and voting power. **Amendment No. 2 to the Reporting Person's Schedule 13G filed on January 3, 2007 stated in error that the Reporting Person beneficially owned less than 5% of the common stock of the issuer. On the date of the event which caused the filing of that amendment,

the Reporting Person beneficially owned 1,202,393 shares, or 5.07%, of the common stock of the issuer.

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): NB Holdings Corporation 56-1857749 _ _____ _____ CHECK THE APPROPRIATE BOX IF A MEMBER OF A 2 GROUP* (a) [] (b) [] _ _____ _____ 3 SEC USE ONLY _____ _____ 4 CITIZENSHIP OR PLACE OF ORGANIZATION Delaware _____ _____ 5 SOLE VOTING POWER NUMBER OF SHARES 6 BENEFICIALLY OWNED BY EACH REPORTING 7 PERSON WITH 8 _ _____ _ _____ 973.784* SHARED VOTING POWER _____ _ _____ SOLE DISPOSITIVE POWER _____ SHARED DISPOSITIVE 1,202,393* POWER _____ 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,202,393* _ _____ CHECK IF THE AGGREGATE AMOUNT IN ROW (9) 10 EXCLUDES CERTAIN SHARES* [] _____ _____ 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.07% _____ _____ 12 TYPE OF REPORTING PERSON* HC - -----*SEE INSTRUCTIONS BEFORE FILLING OUT!

*Note: Includes shares held in separately managed account ("SMA")

programs over which unaffiliated managers exercise investment discretion and voting power and over which, in certain instances, the reporting entity has concluded that it also could be deemed to have shared investment discretion and voting power for the purposes of this report. May also include shares held in SMA programs over which unaffiliated managers exercise investment discretion and voting power, and over which the reporting entity does not exercise shared investment discretion and voting power.

1 NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):
Bank of America, National Association 86-0645265
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
(a) [] (b) []
3 SEC USE ONLY
4 CITIZENSHIP OR PLACE OF ORGANIZATION
United States
142,441
5 SOLE VOTING POWER
NUMBER OF Shares 6
BENEFICIALLY
OWNED BY EACH REPORTING 7
PERSON WITH
8
831,343* SHARED VOTING POWER
SOLE DISPOSITIVE POWER
SHARED DISPOSITIVE 1,044,443* POWER
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,202,393*
10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*
[]
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
5.07%
12 TYPE OF REPORTING PERSON*
ВК
*SEE INSTRUCTIONS BEFORE FILLING OUT!

*Note: Includes shares held in separately managed account ("SMA") programs over which unaffiliated managers exercise investment discretion and voting power and over which, in certain instances, the reporting entity has concluded that it also could be deemed to have shared investment discretion and voting power for the purposes of this report. May also include shares held in SMA programs over which unaffiliated managers exercise investment discretion and voting power, and over which the reporting entity does not exercise shared investment discretion and voting power.

-----1 NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): Columbia Management Group, LLC 86-0645265 _ _____ 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [] (b) [] _ _____ _____ _____ SEC USE ONLY 3 _ _____ _____ 4 CITIZENSHIP OR PLACE OF ORGANIZATION Delaware _____ 5 SOLE VOTING POWER NUMBER OF SHARES 6 BENEFICIALLY OWNED BY EACH REPORTING 7 PERSON WITH 8 _____ _____ 813,148 SHARED VOTING POWER - ------_____ SOLE DISPOSITIVE POWER _ _____ _ _____ SHARED DISPOSITIVE 1,026,248 POWER -----_____ 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,026,248 -----_____ 10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* [] _ _____ _____ 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 4.33% _ _____ _____ 12 TYPE OF REPORTING PERSON* CO *SEE INSTRUCTIONS BEFORE FILLING OUT!

1 NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): Columbia Management Advisors, LLC 86-0645265

	HE APPROPRIATE BOX IF A MEMBER OF A GROUP*
(a) []	(b) []
3 SEC USE	
4 CITIZEN:	SHIP OR PLACE OF ORGANIZATION
	Delaware
	5 SOLE VOTING POWER 813,148
NUMBER OF SHARES	6
BENEFICIALLY WNED BY EACH	
REPORTING	7
PERSON WITH	8
	·
	SHARED VOTING POWER
	1,026,248 SOLE DISPOSITIVE POWER
	SHARED DISPOSITIVE POWER
	TE AMOUNT BENEFICIALLY OWNED BY EACH NG PERSON
	1,026,248
	IF THE AGGREGATE AMOUNT IN ROW (9) S CERTAIN SHARES*
	[]
	OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
11 I DIVODNI	
	4.33%
12 TYPE OF	REPORTING PERSON*

*SEE INSTRUCTIONS BEFORE FILLING OUT!

1 NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): Banc of America Investment Advisors, Inc 06-1143089 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) []

3	SEC USE ONLY	
4	CITIZENSHIP OR PLACE OF ORGANIZATION	N Delaware
NTTME	5 SOLE VOTING POWER BER OF	0
SH	HARES 6 FICIALLY	
NED BY EACH REPORTING	DRTING 7	
ERSC	N WITH 8	
		10 105+
	SHARED VOTING POWER	18,195*
	SOLE DISPOSITIVE POWER	
	SHARED DISPOSITIVE POWER	18,195*
9 9	AGGREGATE AMOUNT BENEFICIALLY OV	WNED BY EACH
	REPORTING PERSON	18,195*
10	CHECK IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES*	
		[]
 11	PERCENT OF CLASS REPRESENTED BY AMO	UNT IN ROW (9)
		.08%
12	TYPE OF REPORTING PERSON*	
		IA

(b) []

*Note: Includes shares held in separately managed account ("SMA") programs over which unaffiliated managers exercise investment discretion and voting power and over which, in certain instances, the reporting entity has concluded that it also could be deemed to have shared investment discretion and voting power for the purposes of this report. May also include shares held in SMA programs over which unaffiliated managers exercise investment discretion and voting power, and over which the reporting entity does not exercise shared investment discretion and voting power.

Item 1(a). Name of Issuer:

PLATO LEARNING INC

Item 1(b). Address of Issuer's Principal Executive Offices:

10801 Nesbitt Avenue South Bloomington, MN 55437 Bank of America Corporation NB Holdings Corporation Bank of America, National Association Columbia Management Group, LLC Columbia Management Advisors, LLC Banc of America Investment Advisors, Inc

Item 2(b). Address of Principal Business Office or, if None, Residence:

Each Reporting Person has its or his principal business office at 100 North Tryon Street, Floor 25, Bank of America Corporate Center, Charlotte, NC 28255.

Item 2(c). Citizenship:

Bank of America CorporationDelawareNB Holdings CorporationDelawareBank of America, National AssociationUnited StatesColumbia Management Group, LLCDelawareColumbia Management Advisors, LLCDelawareBanc of America Investment Advisors, IncDelaware

Item 2(d). Title of Class of Securities:

Common Stock

Item 2(e). CUSIP Number

72764Y100

Item 3. If This Statement is Filed Pursuant to Rule $13d{-}1\,(b)\,,$ or $13d{-}2\,(b)$ or (c), Check Whether the Person Filing is a:

(a) [] Broker or dealer registered under Section 15 of the Exchange Act.

(b) [] Bank as defined in Section 3(a)(6) of the Exchange Act.

- (c) [] Insurance company as defined in Section 3(a)(19)
 of the Exchange Act.
- (d) [] Investment company registered under Section 8 of the Investment Company Act.

(e) [] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E).

- (f) [] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F).
- (g) [X] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G).
- (h) [] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act.
- (i) [] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act.
- (j) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).
- If this statement is filed pursuant to Rule 13d-1(c), check
 this box. []
- Item 4. Ownership:

With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.

Item 5. Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

Item 6. Ownership of More than Five Percent on Behalf of Another Person:

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person:

With respect to Subsidiary Identification and Classification, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by

Not applicable.

Item 9. Notice of Dissolution of Group: Not applicable.

Item 10. Certification:

By signing below each of the undersigned certifies that, to the best of such undersigned's knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 7, 2007

Bank of America Corporation NB Holdings Corporation Bank of America, National Association

By: /s/ Charles F Bowman

Charles F. Bowman Senior Vice President

Columbia Management Group, LLC Columbia Management Advisors LLC

By: /s/ Keith Banks

Keith Banks President

Banc of America Investment Advisors, Inc

By: /s/ Daniel S. McNamara

Daniel S. McNamara President

Exhibit 99.1

EXHIBIT 99.1 - JOINT FILING AGREEMENT

The undersigned hereby agree that they are filing this statement jointly pursuant to Rule 13d-1(k)(1). Each of them is responsible for the timely filing of such Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein; but none of them is responsible for the completeness or accuracy of the information concerning the other persons making the filing, unless such person knows or has reason to believe that such information is inaccurate.

In accordance with Rule 13d-1(k)(1) promulgated under the Securities and Exchange Act of 1934, as amended, the undersigned

hereby agree to the joint filing with each other on behalf of each of them of to such a statement on Schedule 13G with respect to the common stock of beneficially owned by each of them. This Joint Filing Agreement shall be included as an exhibit to such Schedule 13G.

Dated: February 7, 2007

Bank of America Corporation NB Holdings Corporation Bank of America, National Association

By: /s/ Charles F Bowman

Charles F. Bowman Senior Vice President

Columbia Management Group, LLC Columbia Management Advisors LLC

By: /s/ Keith Banks

Keith Banks President

Banc of America Investment Advisors, Inc

By: /s/ Daniel S. McNamara

Daniel S. McNamara President