



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

July 31, 2017

Brian Meyers  
Executive Vice President, Chief Financial Officer and Treasurer  
Lincoln Educational Services Corporation  
200 Executive Drive, Suite 340  
West Orange, NJ 07052

**Re: Lincoln Educational Services Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 10, 2017**  
**File No. 000-51371**

Dear Mr. Meyers:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications