



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. Michael J. Graham
Chief Financial Officer
Career Education Corporation
2895 Greenspoint Parkway
Suite 600
Hoffman Estates, Illinois 60169

September 27, 2007

Re: **Career Education Corporation**
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 0-23245

Dear Mr. Graham:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director