



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 17, 2008

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

**Re: Career Education Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 28, 2008**  
**File No. 000-23245**

Dear Mr. Graham:

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

Sincerely,

Larry Spigel  
Assistant Director