



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

February 10, 2011

**VIA US MAIL AND FAX (847) 585-2064**

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, 2009  
Filed February 25, 2010  
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