



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2019

Todd Nelson  
President and Chief Executive Officer  
Career Education Corporation  
231 N. Martingale Road  
Schaumburg, IL 60173

**Re: Career Education Corporation**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed February 20, 2019**  
**File No. 000-23245**

Dear Mr. Nelson:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Year Ended December 31, 2018

Management's Discussion and Analysis of Financial Condition and Results of Operations  
2019 Outlook, page 48

1. We note your presentation of non-GAAP diluted adjustments to calculate the non-GAAP measure, Adjusted Earnings per Diluted Share, on a prospective (2019) and historical (2018) basis. However, adding back adjustments net of tax is inconsistent with Question 102.11 in the updated Compliance and Disclosure Interpretations (April 4, 2018). Please revise your presentation accordingly. Further comply with this comment in your non-GAAP presentations in Item 2.02 of your Form 8-K.

Year Ended December 31, 2018 as Compared to the Year Ended December 31, 2017  
General and Administrative Expense, page 50

2. We note your reference to "significant legal settlements" in your MD&A discussion and its impact on your adjusted operating income and quarterly financial results in Note 19. In

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future filings, please provide a more transparent discussion, in quantified detail, of the impact of significant legal settlements and related circumstances on your results of operations and liquidity for all periods presented.

In closing, 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.

You may contact Robert Shapiro, Senior Staff Accountant, at (202) 551-3273 or Kathryn Jacobson, Senior Staff Accountant, at (202) 551-3365 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications