

Mail Stop 3720

April 25, 2007

Via U.S. Mail and Fax (714) 427-3013

Mr. Jack D. Massimino
Chief Executive Officer and President
Corinthian Colleges, Inc.
6 Hutton Centre Drive
Suite 400
Santa Ana, CA 92707

**RE: Corinthian Colleges, Inc.
Form 10-K for the fiscal year ended June 30, 2006
Filed November 22, 2006
File No. 0-25283**

Dear Mr. Massimino:

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