



DIVISION OF  
CORPORATION FINANCE

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

December 30, 2014

Via E-mail

Steven L. Polacek  
Senior Vice President and Chief Financial Officer  
Capella Education Company  
Capella Tower  
225 South Sixth Street, 9th Floor  
Minneapolis, MN 55402

**Re: Capella Education Company**  
**Form 10-K for Fiscal Year Ended December 31, 2013**  
**Filed February 20, 2014**  
**File No. 1-33140**

Dear Mr. Polacek:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments does not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director