



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 3, 2009

Mr. Cesar Ribeiro  
Senior Vice President, Chief Financial Officer and Treasurer  
Lincoln Educational Services Corporation  
200 Executive Drive, Suite 340  
West Orange, New Jersey 07052

**RE: Lincoln Educational Services Corporation**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 13, 2009**  
**File No. 000-51371**

Dear Mr. Ribeiro:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director