



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2010

Mr. Cesar Ribeiro  
Chief Financial Officer  
Lincoln Educational Services Corporation  
200 Executive Drive, Suite 340  
West Orange, NJ 07052

**Re: Lincoln Educational Services Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 11, 2010**  
**Definitive Proxy Statement**  
**Filed March 24, 2010**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2010**  
**Filed November 5, 2010**  
**File No. 0-51371**

Dear Mr. Ribeiro:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

s/ Larry Spigel

Larry Spigel  
Assistant Director

cc: Via facsimile to (973) 766-9130