



DIVISION OF  
CORPORATION FINANCE

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

August 1, 2024

Brian Meyers  
Executive Vice President, Chief Financial Officer and Treasurer  
Lincoln Educational Services Corporation  
14 Sylvan Way, Suite A  
Parsippany, NJ 07054

**Re: Lincoln Educational Services Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 000-51371**

Dear Brian Meyers:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services