



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

October 21, 2010

**VIA US MAIL AND FAX (602) 343-5360**

Daniel Bacchus  
Chief Financial Officer  
Grand Canyon Education, Inc.  
3300 W. Camelback Road  
Phoenix, AZ 85017

**Re: Grand Canyon Education, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 18, 2010  
File No. 1-34211**

Dear Mr. Bacchus:

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

Sincerely,

Larry Spigel  
Assistant Director