



DIVISION OF
CORPORATION FINANCE

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

July 11, 2018

Brian E. Mueller
President and Chief Executive Officer
Grand Canyon Education, Inc.
3300 W. Camelback Road
Phoenix, AZ 85017

Re: Grand Canyon Education, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 21, 2018
Form 10-Q for the Quarterly Period Ended March 31, 2018
Filed May 2, 2018
File No. 001-34211

Dear Mr. Mueller:

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.

Division of Corporation Finance
Office of Telecommunications