



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 8, 2009

Via U.S. Mail and facsimile to (630) 574-1904

Mr. Daniel M. Hamburger
Chief Executive Officer
DeVry Inc.
One Tower Lane, Suite 1000
Oakbrook Terrace, Illinois 60181

Re: DeVry Inc.
Form 10-K for the fiscal year ended June 30, 2008
Filed August 27, 2008
File No. 001-13988

Dear Mr. Hamburger:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director