



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 10, 2011

Mr. Richard M. Gunst  
Senior Vice President and Chief Financial Officer  
DeVry Inc.  
3005 Highland Parkway  
Downers Grove, Illinois 60515

**Re: DeVry, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2010**  
**Filed August 25, 2010**  
**File No. 1-13988**

Dear Mr. Gunst:

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

Sincerely,

/s/Larry Spirgel  
Assistant Director