



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2011

Mr. Todd S. Nelson  
Chief Executive Officer  
Education Management Corporation  
210 Sixth Avenue, 33<sup>rd</sup> Floor  
Pittsburgh, PA 15222

**Re: Education Management Corporation**  
**Form 10-K for Fiscal Year Ended June 30, 2010**  
**Filed September 1, 2010**  
**Definitive Proxy Statement**  
**Filed October 6, 2010**  
**File No. 001-34466**

Dear Mr. Nelson:

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

Sincerely,

/s/ Carlos Pacho for

Larry Spigel  
Assistant Director

cc: Sent via facsimile to (412) 995-7322

J. Devitt Kramer  
General Counsel