



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 14, 2010

Mr. Daniel M. Fitzpatrick
Chief Financial Officer
ITT Educational Services, Inc.
13000 North Meridian Street
Carmel, Indiana 46032-1404

**Re: ITT Educational Services, Inc.
Form 10-Q for the Quarter Ended March 31, 2010
Filed April 22, 2010**

File No. 1-13144

Dear Mr. Fitzpatrick :

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

Sincerely,

/s/Larry Spigel
Assistant Director