

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

DIVISION OF CORPORATION FINANCE

July 11, 2018

Brian E. MuellerPresident and Chief Executive OfficerGrand Canyon Education, Inc.3300 W. Camelback RoadPhoenix, 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