

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

Mail Stop 3720

December 23, 2009

VIA U.S. MAIL AND FAX (602) 343-5360

Mr. Daniel E. Bachus Chief Financial Officer Grand Canyon Education Inc. 3300 W. Camelback Road Phoenix, Arizona 85017

RE: Grand Canyon Education Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed February 19, 2009

File No. 1-34211

Dear Mr. Bachus:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director