

September 22, 2022

Daniel Bachus  
Chief Financial Officer  
Grand Canyon Education, Inc.  
2600 W. Camelback Road  
Phoenix AZ 85017

Education, Inc.

Fiscal Year Ended December 31, 2021

August 4, 2022

September 9, 2022

Re: Grand Canyon  
Form 10-K for  
Form 8-K Furnished  
Response dated  
File No. 001-34211

Dear Mr. Bachus:

We have reviewed your September 9, 2022 response to our comment letter and have the following comment. Our comment, ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 26, 2022 letter.

Response dated September 9, 2022

Form 8-K Furnished August 4, 2022  
Exhibit 99.1  
2022 Outlook, page 7

1. description of the calculation of the non-GAAP measures "margin" and "as adjusted diluted EPS" does not appear to provide information to reconcile to the comparable GAAP unreasonable effort. In this regard, please consider providing a reconciliation. Your proposed narrative "as adjusted operating investors with enough measures without schedule for the

Daniel Bachus  
Grand Canyon Education, Inc.  
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You may contact Patrick Kuhn at (202) 551-3308 or Doug Jones at (202) 551-3309 with any questions.

FirstName LastNameDaniel Bachus  
Company NameGrand Canyon Education, Inc.  
Finance  
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Sincerely,  
Division of Corporation  
Office of Trade &

Services  
FirstName LastName