

June 4, 2020

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

Education, Inc.

Fiscal Year Ended December 31, 2019
2020

Interim Period Ended March 31, 2020

Re: Grand Canyon

Form 10-K for the
Filed February 20,

Form 10-Q for the

Filed May 7, 2020
File No. 001-34211

Dear Mr. Bachus:

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.

Sincerely,

Division of Corporation Finance

Office of Trade & Services