



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

October 21, 2010

VIA US MAIL AND FAX (602) 343-5360

Daniel Bacchus
Chief Financial Officer
Grand Canyon Education, Inc.
3300 W. Camelback Road
Phoenix, AZ 85017

**Re: Grand Canyon Education, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 18, 2010
File No. 1-34211**

Dear Mr. Bacchus:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director