

October 13, 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
2022

Re: Grand Canyon

Form 10-K for

Filed February 16,

File No. 001-34211

Dear Daniel Bachus:

We have completed our review of your filing. 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