



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 2, 2005

**Via U.S. Mail and Fax (847-781-3610)**

Mr. Patrick K. Pesch, Chief Financial Officer  
Career Education Corporation  
2895 Greenspoint Parkway, Suite 600  
Hoffman Estates, IL 60195

**RE: Career Education Corporation  
Form 10-K for the fiscal year ended December 31, 2004  
Filed March 16, 2005**

Dear Mr. Pesch:

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

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel  
Assistant Director