



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

DIVISION OF  
CORPORATION FINANCE

April 1, 2019

Todd Nelson  
President and Chief Executive Officer  
Career Education Corporation  
231 N. Martingale Road  
Schaumburg, IL 60173

**Re: Career Education Corporation**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed February 20, 2019**  
**File No. 000-23245**

Dear Mr. Nelson:

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 Telecommunications