

Mail Stop 3561

December 29, 2009

VIA FACSIMILE AND U.S. MAIL

J. Kevin Gilligan  
Chief Executive Officer  
Capella Education Company  
225 South Sixth Street, 9th Floor  
Minneapolis, Minnesota 55402

**Re: Capella Education Company  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 25, 2009  
File No. 001-33140**

Dear Mr. Gilligan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director