

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

Mail Stop 3720

October 14, 2010

Mr. Daniel M. Fitzpatrick Chief Financial Officer ITT Educational Services, Inc. 13000 North Meridian Street Carmel, Indiana 46032-1404

Re: ITT Educational Services, Inc.

Form 10-Q for the Quarter Ended March 31, 2010

Filed April 22, 2010

File No. 1-13144

Dear Mr. Fitzpatrick:

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

Sincerely,

/s/Larry Spirgel
Assistant Director