



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2012

Via E-Mail

Kevin Modany  
Chairman and Chief Executive Officer  
ITT Educational Services, Inc.  
13000 North Meridian Street  
Carmel, Indiana 46032-1404

**Re: ITT Educational Services, Inc.  
Form 10-K for the Year Ended December 31, 2011  
Filed February 24, 2012  
File No. 001-13144**

Dear Mr. Modany:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spirgel  
Assistant Director

cc: Via E-mail  
Daniel Fitzpatrick, Chief Financial Officer  
Christine Long, General Counsel