

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

Mr. Cesar Ribeiro Chief Financial Officer Lincoln Educational Services Corporation 200 Executive Drive, Suite 340 West Orange, New Jersey 07052

September 24, 2007

RE: Lincoln Educational Services Corporation

Form 10-K for Fiscal Year Ended December 31, 2006

Filed March 16, 2007

File No. 0-51371

Dear Mr. Ribeiro:

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

Sincerely,

Larry Spirgel Assistant Director