



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

DIVISION OF
CORPORATION FINANCE

December 6, 2010

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

Re: Lincoln Educational Services Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 11, 2010
Definitive Proxy Statement
Filed March 24, 2010
Form 10-Q for the Fiscal Quarter Ended September 30, 2010
Filed November 5, 2010
File No. 0-51371

Dear Mr. Ribeiro:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

s/ Larry Spigel

Larry Spigel
Assistant Director

cc: Via facsimile to (973) 766-9130