



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 6, 2009

Robert S. Silberman, Chief Executive Officer
Strayer Education, Inc.
1100 Wilson Boulevard, Suite 2500
Arlington, VA 22209

Re: Strayer Education, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 14, 2008
File No. 000-21039

Dear Mr. Silberman:

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

Sincerely,

/s/ Larry Spiegel
Assistant Director

cc: Jeffrey S. Hochman
Willkie Farr & Gallagher LLP
Via facsimile: (212) 728-9592