

LINCOLN EDUCATIONAL SERVICES CORP  
Form 8-K  
December 13, 2007

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**Form 8-K**

**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934  
DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED): December 13, 2007**

**Lincoln Educational Services Corporation  
(Exact Name of Registrant as Specified in Charter)**

**New Jersey  
(State or other jurisdiction of  
incorporation)**

**000-51371  
(Commission File Number)**

**57-1150621  
(I.R.S. Employer Identification No.)**

**200 Executive Drive, Suite 340  
West Orange, New Jersey 07052  
(Address of principal executive  
offices)**

**07052  
(Zip Code)**

**Registrant's telephone number, including area code: (973)736-9340**

**Not Applicable  
(Former name or former address, if changed since last report)**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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applicable law.

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Item 9.01

Financial Statements and Exhibits

(d)

Exhibits

23.1 Consent of Deloitte & Touche LLP, Independent Registered Public Accounting Firm.

99.1 Updated “Item 6. Selected Financial Data,” “Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations” and “Item 8. Financial Statements and Supplementary Data” from the Company’s 2006 Annual Report.

99.2 Updated “Item 1. Financial Statements” and “Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations” from the Company’s March 2007 Form 10-Q.

99.3 Updated “Item 1. Financial Statements” and “Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations” from the Company’s June 2007 Form 10-Q.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LINCOLN EDUCATIONAL SERVICES CORPORATION

Date: December 13, 2007

By:	/s/ Cesar Ribeiro	
Name:		Cesar Ribeiro
Title:		Senior Vice President, Chief Financial Officer and Treasurer

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**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
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