

March 2, 2021

Ngai Ngai Lam  
Chief Executive Officer  
China Liberal Education Holdings Ltd  
Zhongguancun M00C Times Building, Room 1618  
18 Zhongguancun Street, Haidian District  
Beijing, People's Republic of China 100190

Education Holdings Ltd  
Statement on Form F-1  
25, 2021

Re: China Liberal  
Draft Registration  
Submitted February  
CIK No. 0001775085

Dear Ms. Lam:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. Please refer to Rules 460 and  
461 regarding requests for  
acceleration. We remind you that the company and its management are  
responsible for the  
accuracy and adequacy of their disclosures, notwithstanding any review,  
comments, action or  
absence of action by the staff.

Please contact  
Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Ying Li