

October 13, 2022

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

Education Holdings Ltd  
Fiscal Year Ended December 31, 2021  
2022  
20, 2022

Re: China Liberal  
Form 20-F for the  
Filed April 14,  
Response dated May  
File No. 001-39259

Dear Ngai Ngai Lam:

We have reviewed your May 20, 2022 response to our comment letter and your Form 20-F filed on April 14, 2022 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 1, 2022 letter.

Form 20-F filed April 14, 2022

Introduction, page 4

1. We note that you carve out Hong Kong from the definition of "China" and "PRC." In future filings, please clarify that the legal and operational risks associated with operating in China also apply to operations in Hong Kong.

Ngai Ngai Lam  
FirstName LastNameNgai Ngai Lam  
China Liberal Education Holdings Ltd  
Company

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2022 Liberal Education Holdings Ltd

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FirstName LastName  
Item 3: Key Information, page 7

2. We note your disclosure on page 31 stating that you are not a Chinese operating company, but a Cayman Islands holding company with operations conducted by your subsidiaries based in China. In future filings, please include this disclosure at the beginning of Item 3.

3. In future filings, clearly disclose at the beginning of Item 3 how you will refer to the holding company and subsidiaries when providing the disclosure throughout the document so that it is clear to investors which entity the disclosure is referencing and which

subsidiaries or entities are conducting the business operations. Also disclose the entity in

which investors are purchasing an interest.

4. We note your disclosure on page 32 regarding the legal and operational risks associated

with having a substantial majority of your operations in China. In future filings, please

include this disclosure at the beginning of Item 3. Please also disclose in Item 3 that your

auditor is not subject to the determinations announced by the PCAOB on December 16,

2021 and whether and how the Holding Foreign Companies Accountable Act, the

Accelerated Holding Foreign Companies Accountable Act, and related regulations will

affect your company. Include cross-references to the specific risk factors discussing these risks.

5. We note your disclosure on page 32 regarding permissions required from PRC authorities.

In future filings, please include this disclosure at the beginning of Item 3. Please further

describe the "business license" you reference, including which entity holds the license, the

particular government agency that granted it, and what authority you are granted under the

license. Please also revise your disclosure so that it is not limited only to those

permissions or approvals that you believe are material. Please also revise to clarify, if true,

that you do not need any other license or approval for your operations in China or Hong

Kong.

6. We note your disclosure on page 34 relating to transfers of cash through your

organization. In future filings, please include this disclosure at the beginning of Item 3.

In addition, please disclose under Item 3 whether any transfers, dividends or distributions

have been made to date between the holding company and its subsidiaries, and quantify

the amounts where applicable. We note that your disclosure on page 34 only discusses

dividends or distributions made to shareholders or U.S. investors.

7. We note your disclosure on page 34 regarding the ability to use cash in a PRC entity to

fund operations outside of the PRC. In future filings, please include this disclosure at the

beginning of Item 3. In your disclosure under Item 3, as well as in the summary risk

factors and risk factors, state that to the extent cash or assets in the business is in the PRC

or Hong Kong or a PRC or Hong Kong entity, the funds or assets may not be available to

fund operations or for other use outside of the PRC or Hong Kong due to interventions in

or the imposition of restrictions and limitations on the ability of you or your subsidiaries

Ngai Ngai Lam

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by the PRC government to transfer cash or assets. Provide cross references to the related

discussions elsewhere in the annual report.

8. We note your disclosure on page 33 regarding limitations on your ability to transfer cash

between you or your subsidiaries. In future filings, please include this disclosure at the

beginning of Item 3. Provide a cross-reference to your discussion of this issue in the

summary risk factors and risk factors sections, as well.

9. We note the corporate structure chart included on page 33. In future filings, please

include this chart at the beginning of Item 3. Please also revise the chart to identify the

person or entity that owns the equity in each depicted entity, including China Liberal

Education Holdings Limited (Cayman). Identify clearly the entity in which investors own

their interest and the entities in which the company's operations are

conducted.  
You may experience difficulties in effecting service of legal process..., page  
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10. In future filings, please revise to name the directors, officers, and  
members of senior  
management that are located in the PRC (including Hong Kong).  
Separately, please revise  
your disclosure under Item 3 to similarly name such individuals and  
highlight the issues  
associated with the enforceability of civil liabilities against foreign  
persons, as addressed  
in this risk factor.

You may contact Ta Tanisha Meadows at 202-551-3322 or Joel Parker at  
202-551-3651  
if you have questions regarding comments on the financial statements and  
related matters. Please  
contact Janice Adeloyle at 202-551-3034 or Erin Jaskot at 202-551-3442 with any  
other  
questions.

FirstName LastNameNgai Ngai Lam  
Corporation Finance  
Comapany NameChina Liberal Education Holdings Ltd

Services  
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cc: Ying Li, Esq., Hunter Taubman Fischer & Li LLC  
FirstName LastName

Sincerely,  
Division of  
Office of Trade &