

May 16, 2024

Ngai Ngai Lam  
Chief Executive Officer  
China Liberal Education Holdings Ltd  
7th Floor, Building 5, No. 2 Zhenxing Road  
Changping District, Beijing  
People's Republic of China 102299

Education Holdings Ltd  
Statement on Form F-1

Re: China Liberal  
Registration  
Filed May 13, 2024  
File No. 333-279370

Dear Ngai Ngai Lam:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Jenna Hough at 202-551-3063 with any questions.

Please contact Jenna

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc:

Ying Li