

January 20, 2023

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

Re: China Liberal

Form 20-F for the

Filed April 14,

File No. 001-39259

Dear Ngai Ngai Lam:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:  
Taubman Fischer & Li LLC

Ying Li, Esq., Hunter