

July 19, 2023

Ngai Ngai Lam  
Chief Executive Officer  
China Liberal Education Holdings Ltd  
Room 805, Block 15  
No. A1 Chaoqian Road, Science and Technology Park  
Changping District  
Beijing, 102200  
People's Republic of China

Education Holdings Ltd  
Statement on Form F-3

Re: China Liberal

Registration

Filed July 14, 2023  
File No. 333-273266

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.

Nalbantian at 202-551-7470 with any questions.

Please contact Nicholas

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Ying Li