



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

September 8, 2008

By Facsimile and U.S. Mail

Mr. Min-Tan Yang
Chief Executive Officer
Kid Castle Educational Corporation
8th Floor
No. 98 Min Chuan Road
Hsien Tien, Taipei,
Taiwan, Republic of China

Re: Kid Castle Educational Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 31, 2008
File No. 333-39629

Dear Mr. Yang:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Andrew Mew
Accounting Branch Chief